



AGENDA
RIO DELL CITY COUNCIL
CLOSED SESSION – 6:00 P.M.
REGULAR MEETING – 6:30 P.M.
TUESDAY, FEBRUARY 3, 2015
CITY COUNCIL CHAMBERS
675 WILDWOOD AVENUE, RIO DELL

WELCOME . . . By your presence in the City Council Chambers, you are participating in the process of representative government. Copies of this agenda, staff reports and other material available to the City Council are available at the City Clerk's office in City Hall, 675 Wildwood Avenue. Your City Government welcomes your interest and hopes you will attend and participate in Rio Dell City Council meetings often.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office of the City Clerk at (707) 764-3532. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to assure accessibility to this meeting.

THE TYPE OF COUNCIL BUSINESS IS IDENTIFIED IMMEDIATELY AFTER EACH TITLE IN BOLD CAPITAL LETTERS

A. CALL TO ORDER

B. ROLL CALL

C. ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION AS FOLLOWS:

- 1) 2015/0203.01 - **PUBLIC EMPLOYEE PERFORMANCE EVALUATION**
Title: City Manager (Pursuant to Section 54957)

D. PUBLIC COMMENT REGARDING CLOSED SESSION

E. RECESS INTO CLOSED SESSION

F. RECONVENUE INTO OPEN SESSION – 6:30 P.M.

G. ORAL ANNOUNCEMENTS

H. PLEDGE OF ALLEGIANCE

I. CEREMONIAL MATTERS

J. PUBLIC PRESENTATIONS

This time is for persons who wish to address the Council on any matter not on this agenda and over which the Council has jurisdiction. As such, a dialogue with the Council or staff is not intended. Items requiring Council action not listed on this agenda may be placed on the next regular agenda for consideration if the Council directs, unless a finding is made by at least 2/3rds of the Councilmembers present that the item came up after the agenda was posted and is of an urgency nature requiring immediate action. Please limit comments to a maximum of 3 minutes.

K. CONSENT CALENDAR

The Consent Calendar adopting the printed recommended Council action will be enacted with one vote. The Mayor will first ask the staff, the public, and the Council members if there is anyone who wishes to address any matter on the Consent Calendar. The matters removed from the Consent Calendar will be considered individually in the next section, "SPECIAL CALL ITEMS".

- 1) 2015/0203.02 - Approve Minutes of the January 20, 2015 Regular Meeting (**ACTION**) 1
- 2) 2015/0203.03 - Approve Resolution No. 1252-2015 Affirming a Change in City
Provided Health Care Benefits (**ACTION**) 13
- 3) 2015/0203.04 - Approve Resolution No. 1253-2015 Restating Existing Wastewater
Rates, Charges and Fees, Rescinding Resolution No. 1222-2014
(**ACTION**) 15

L. SPECIAL PRESENTATIONS/STUDY SESSIONS

- 1) 2015/0203.05 - Study Session - 2015 City Manager Work Plan 28
- 2) 2015/0203.06 - General Fund Diagnostic and Mid-Year Budget Review 32

M. SPECIAL CALL ITEMS/COMMUNITY AFFAIRS

- 1) "SPECIAL CALL ITEMS" from Consent Calendar
- 2) 2015/0203.07 - Appointments to Nuisance Committee and Nuisance Hearing
Committee (**ACTION**) 75

N. ORDINANCES/SPECIAL RESOLUTIONS/PUBLIC HEARINGS

- 1) 2015/0203.08 - Adopt Resolution No. 1254-2015 Amending the Operating Budget
for Fiscal-Year 2014-2015 (**ACTION**) 79
- 2) 2015/0203.09 - Second Reading (by title only) and Adoption of Ordinance No.
332-2015 Amending Section 13.10.240 and Adding Section 1310.241
to the Rio Dell Municipal Code (RDMC) Related to Delinquent Sewer
Accounts (**ACTION**) 80

- 3) 2015/0203.10 - Introduction and first reading (by title only) of Ordinance No. 333-2015 Amending Chapter 2.55, Commissions, Committees, Boards, Agencies and Task Forces, and Section 10.05.100, Traffic Committee of the Rio Dell Municipal Code (RDMC) (**ACTION**) 90
- 4) 2015/0203.11 - Introduction and first reading (by title only) of Ordinance No. 334-2015 Amending Section 17.30.050, Animals and Animal Shelters of the Rio Dell Municipal Code to reduce the minimum parcel size for the keeping of Small Domestic Animals, establish a Young Domestic Animal Substitution Schedule, establish Animal Shelter Setbacks and establish Maintenance and Operation Standards in Residential Zones (**ACTION**) 102

O. REPORTS/STAFF COMMUNICATIONS

1. City Manager
2. Chief of Police – Annual Police Report for 2014
3. Finance Director
4. Community Development Director

P. COUNCIL REPORTS/COMMUNICATIONS

Q. ADJOURNMENT

*The next regular meeting will be on February 17, 2015
at 6:30 p.m. in City Hall Council Chambers*

**RIO DELL CITY COUNCIL
CLOSED SESSION
REGULAR MEETING
JANUARY 20, 2015
MINUTES**

The closed session/regular meeting of the Rio Dell City Council was called to order at 5:30 p.m. by Mayor Wilson

ROLL CALL: Present: Mayor Wilson, Councilmembers Garnes, Johnson, Marks and Thompson

Others Present: (closed session) City Manager Knopp, Water/Roadways Superintendent Jensen and City Attorney Gans

(regular meeting) City Manager Knopp, Finance Director Woodcox, Chief of Police Hill and City Clerk Dunham

Absent: Community Development Director Caldwell, Water/Roadways Superintendent Jensen and Wastewater Superintendent Chicora (excused)

ANNOUNCEMENT OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

Conference with Legal Counsel – Anticipated Litigation - Consider initiation of litigation pursuant to paragraph (4) of Subdivision (d) of Section 54956.9: (One potential case, facts and circumstances known to adverse parties): Access dispute, quiet title and prescriptive easement related to waterline maintenance and vehicular access along Old Ranch Road to City of Rio Dell Monument Springs Parcel (APN: 205-041-014). Potential adverse property owners along Old Ranch Road, include, without limitation, idoni, Coleman, Lewis and Humboldt Redwood Company.

Public Employee Performance Evaluation

Title: City Manager

PUBLIC COMMENT REGARDING CLOSED SESSION

There were no members of the public in attendance to comment.

The Council recessed into closed session at 5:30 p.m. to discuss the above matters.

The Council reconvened into open session at 6:30 p.m. Mayor Wilson announced there was no reportable action taken in closed session.

City Attorney Gans and Water/Roadways Superintendent Jensen left at this time.

CEREMONIAL MATTERS

Police Service Award – Officer David Lungi

Mayor Wilson stated that it is an honor for the City to have the police force that it has and an honor to commend these officers for their outstanding service to the community.

He then presented Officer David Lungi with the Proactive Policing Award for his recent performance regarding the investigation, apprehension and arrest of a juvenile who was responsible for minimally 10 separate vehicle vandalisms and thefts from vehicles that occurred on December 28th and December 29th, 2014. He said because of his thorough investigation, he was able to identify and arrest the person responsible for multiple crimes.

Police Service Award – Officer Kevin Harralson

Mayor Wilson then presented Officer Kevin Harralson with the Proactive Policing Award for his recent performance regarding the investigation, apprehension, arrest and the recovery of stolen property from multiple thefts from multiple vehicles on December 9, 2014.

PUBLIC PRESENTATIONS

Nick Angeloff announced his appointment as President of the Rio Dell-Scotia Chamber of Commerce and invited everyone to join in a gala at the Chamber of Commerce on Thursday at 5 p.m. to honor Jim Rich for 25 years of service to the community. He said in addition to serving as Chamber President, he served for many years on the Rio Dell School Board and was very instrumental in facilitating the Bike Giveaway Program.

He also announced that he will be attending the Northern California Economic Development Forecast conference in Orville on Thursday with the focus on integrating international economy with global economy as well as overall observations on how the economy is doing in general. He said he will be representing the East-West Rail effort and the City of Rio Dell as Chamber President.

CONSENT CALENDAR

Councilmember Thompson asked that Item 2 be removed from the Consent Calendar for separate discussion.

Motion was made by Johnson/Marks to approve the consent calendar including the approval of minutes of the January 6, 2015 regular meeting. Motion carried 5-0.

SPECIAL PRESENTATIONS/STUDY SESSIONS

Study Session – 2015 City Manager Work Plan

City Manager Knopp presented Council with a list of 18 projects that he identified as priority for the second half of FY 2014-2015. He stated for clarification that the projects numbered from 1-18 are not listed by priority. He also presented the estimated hours it will take to complete each of the projects.

Councilmember Johnson asked if committee meetings are included under General Administration; if the Prop 218 process was included under Item 9, Water Fund/Capital Improvement Plan/Monitoring; if Painter St. access was part of Item 11, River Bar Access (Davis); and where employee health insurance fits into his work schedule.

City Manager Knopp responded that committee meetings are included under General Administration; the Prop 218 process is part of the estimated time for water related issues; Painter St. access should have been included with the Davis St. access; and said that related to employee health insurance significant progress has been made and that he will be bringing back an update at the next meeting.

Councilmember Thompson suggested the City Manager arrange the list of projects according to priority.

City Manager Knopp stated that what he planned to do is divide the projects into mandated projects such as labor contracts but if the Council has priority projects they would like identified that would give him some clear direction of things the Council feels should not be deferred. He commented that it is the things like damage control issues that cause staff to reprioritize their work plan.

Mayor Wilson said he would also like to see the City Manager prioritize his list of projects and suggested each councilmember do the same then bring the matter back at the next meeting to come up with a list of projects by priority that everyone agrees with.

Council concurred.

SPECIAL CALL ITEMS FROM CONSENT CALENDAR

Approve Placement of Pedestal and Plaque at City Hall in Recognition of former City Manager Jim Stretch

Councilmember Thompson said that he received a telephone call from a citizen regarding placement of the plaque and stated for clarification that the staff report does not specify where the funds are coming from and it was his understanding that it was going to be paid for with donations.

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City Manager Knopp clarified that placement of the plaque will be paid for through donations by the Rio Dell Police Officers Association and others.

Councilmember Garnes commented on the time frame that Mr. Stretch served as City Manager and wondered if he had done something beyond what other City Manager normally do to be worthy of a plaque or if it was because he perhaps served in that position for more than two years.

Councilmember Thompson stated that over a span of about 10 years, Jim Stretch helped the City out by serving as Interim City Manager or City Manager and said at his last City Council meeting he wanted to shake his hand and show recognition for the many things he did for the City but he didn't want any praise and just said he was proud to be able to do it.

Mayor Wilson pointed out that he took the City through some pretty rough times and said he deserves recognition.

Motion was made by Thompson/Johnson to approve the placement of a small concrete pedestal and plaque at the base of the Rio Dell planter box in recognition of former City Manager Jim Stretch. Motion carried 5-0

SPECIAL CALL ITEMS/COMMUNITY AFFAIRS

Alternative Procedures for the Selection of Mayor and Mayor Pro Tem

City Clerk Dunham provided a staff report and said staff is looking for direction on what, if any changes the Council would like to see regarding the procedures for the selection of Mayor and Mayor Pro Tem. She said as stated in the written staff report, Councilmember Marks at her last meeting as Councilmember on December 16, 2014 mentioned that she would like to see the Council revisit the idea of establishing a policy for the rotation of Mayor and Mayor Pro Tem and indicated that in 2011 the Council was moving in that direction.

She further explained that as a General Law city, Rio Dell is bound by the California Government Code which defines how the Mayor and Mayor Pro Tem is to be elected and that the Mayor can be chosen by the City Council or by vote of the people and that the Council has always selected its Mayor and Mayor Pro Tem. Also, the Council does not have the legal authority to change when the appointment of its Mayor and Mayor Pro Tem occur, but do have the authority to change the process by which the decision is made whether it be by appointing the top vote getter, vote by ballot the way it is done now or some other approach. She said the Council can also limit the number of terms the Mayor can serve. She said if the Council wishes to modify the current procedures, staff will come back with an amended policy.

Councilmember Thompson commented that the current policy is complicated with regard to voting in the event of a tie and said the way the other JPA's vote is when there is a vote of 2-2-1;

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the candidate with the 1 vote is tossed out and there is a runoff between the other two candidates thus eliminating the chance of another tie vote.

City Clerk Dunham explained that the current policy under Resolution No. 1127-2011 provides for that same procedure in the event of a 2-2-1 vote and a separate vote is only held for those receiving one vote if only one candidate has two votes (i.e. 2-1-1-1-).

Councilmember Thompson said there was also a question of whether the term for Mayor be one year or two years and said he doesn't see the benefit of being voted into the position for only one year.

Councilmember Johnson stated that he has no issue with the two-year term although the Council may want to limit the number of terms a person can serve.

Councilmember Marks said he would like to see a two-year term limit so basically no more than one consecutive term.

Councilmember Garnes concurred.

Mayor Wilson questioned the policy for the Mayor Pro Tem.

City Clerk Dunham explained the same policy could apply to the Mayor Pro Tem or the policy could include a provision whereby the Mayor Pro Tem automatically steps up to Mayor after two years.

Councilmember Thompson commented that although the City of Eureka is under a little different form of government, the Council has the authority by a majority vote, to vote the Mayor out of office.

Mayor Wilson asked if there is a statute that allows Rio Dell's Mayor to be voted out of office by the Council; City Clerk Dunham said during her research, she recalled reading where the Council has that authority but it may not be applicable to Rio Dell. She said she would review the statutes again and provide Council with a copy of anything applicable to General Law cities and the City Council/City Manager form of government.

Councilmember Johnson stated that he would also like to see rotation of the Mayor but not necessarily the Mayor Pro Tem being the person to step up to Mayor.

Consensus of the Council was to maintain the two-year term for Mayor with no more than one consecutive term.

Staff was directed to come back to Council with a revised policy for approval.

ORDINANCES/SPECIAL RESOLUTIONS/PUBLIC HEARINGS

Adopt Resolution No. 1250-2015 Authorizing the Update of Signers on all US Bank Accounts
Finance Director Woodcox provided a staff report and said the City's signature cards on the US Bank accounts need to be updated to include the current City Manager, Mayor and Mayor Pro Tem as well as updating the Finance Director as the authorized representative allowed to access the accounts and to make transfers between the three US Bank accounts including the General checking account, the Payroll account and the CDBG account.

Councilmember Thompson noted that Councilmember Garnes and Marks were not included on the list of authorized signers.

Finance Director Woodcox explained in 2011, the Council authorized two additional signers to the accounts for a total of six because of difficulties encountered in acquiring the two required signatures on checks but staff felt that six signers is sufficient and as new councilmembers, they may not want to have that responsibility.

Councilmember Johnson asked if the update will require new signers going to the bank.

City Clerk Dunham indicated the form was in the office and ready for signatures.

Motion was made by Garnes/Marks to approve Resolution No. 1115-2015 *Authorizing the Update of Signature Cards on all U.S. Bank Accounts*. Motion carried 5-0.

Introduction and First Reading (by title only) of Ordinance No. 331-2015 Amending the Definition of Inoperative Vehicle, Section 8.15.020 of the Rio Dell Municipal Code (RDMC)
City Manager Knopp stated that staff had requested this item be removed from the agenda to allow for minor revision before introduction and first reading.

Introduction and First Reading (by title only) of Ordinance No. 332-2015 amending Section 13.10.240 and Adding Section 1310.241 to the Rio Dell Municipal Code (RDMC) Related to Delinquent Sewer Accounts

Finance Director Woodcox provided a staff report and stated that an amendment is needed to assist staff in managing the collection of delinquent sewer accounts that do not subscribe to water service since the City lacks any leverage to collect on these account as they become past due. She said the amended language will allow past due sewer accounts and prospective amounts to be turned over to the County Assessor to place as a lien against the property and collected with municipal taxes. She noted that the amendment will allow collection of sewer charges 12 months in advance in addition to past due charges and will also make it possible to collect on accounts when there is a change in ownership as the lien amounts will be prorated to the responsible party prior to the sale of the property.

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She indicated that there are currently about 20 delinquent sewer accounts; five of which are on homes in foreclosure.

Councilmember Thompson asked if staff will have to go to court to file the liens.

Finance Director Woodcox explained that she spoke to Joe Mellett from the Auditor's office who informed her that the delinquent accounts can be submitted with a letter from the City citing the California Government Code section that authorizes the action, the assessor parcel number and amount and they will be placed as a lien on the property. She noted that the accounts can be submitted once a year for a very minimal cost and if they are submitted during other times of the year the fee will be \$15.00 per account. She said she will be setting it up for submittal to the Assessor at the beginning of each tax year.

Councilmember Johnson questioned the fees and penalties assessed on delinquent accounts.

Finance Director Woodcox said currently past due utility accounts are assessed a 10% penalty per month and the maximum penalty that can be assessed is 12%.

Mayor Wilson asked if the 12 month advance billing for sewer account is proposed for all sewer only accounts or just on delinquent accounts.

Finance Director Woodcox stated it would apply to all delinquent accounts past 3 months.

Councilmember Garnes asked if the reason for the delinquency is because no one is living in the residence.

Finance Director Woodcox said that generally the delinquencies are related to vacant properties.

Councilmember Garnes then asked if customers are required to pay for a sewer connection when they purchase a home.

Finance Director Woodcox explained that the connection fees are paid at the time of construction.

Councilmember Garnes questioned why someone would be required to pay for a sewer service if they are not using it.

Finance Director Woodcox explained that when the wastewater rate study was done, the rates were based on total wastewater connections to the collection and treatment system without regard to the actual status of the connection or if the premises were occupied or unoccupied. She noted that the rates were established to meet a certain dollar amount to maintain the sewer system.

Councilmember Thompson referred to the 1978 Sewer Bond Assessment that will terminate in 2018 and said each individual connection at the time of the assessment including services to a garage or guest house were assessed and those residents are paying for a second connection even though it may no longer be activated. The same theory was used in determining the number of connections for the wastewater rate study.

A public hearing was opened to receive public comment on the proposed ordinance amendment.

Nick Angeloff asked if it will become an issue when the water rate study is done so customers will also be charged a standby fee for water when it is not being used.

City Manager Knopp stated that it is unknown at this time if there will be any additional fees or charges related to water and water rates is an issue the Council hopes to make progress on over the next 6 months.

Mayor Wilson asked for clarification on who is primarily being affected by this action.

He clarified that the primary customers affected aren't those that are simply refusing to pay because they know the City can't disconnect their sewer service but the majority of the delinquent accounts are related to vacant properties with no water service so there is no incentive for them to pay for the standby sewer charge.

There being no further public comment, the public hearing closed.

Mayor Wilson asked if the lien will be satisfied with the sale of the property.

Finance Director Woodcox pointed out that the lien will show on the property tax bill and collected in the same manner the taxes are collected. She pointed out that this process was initiated by the former City Manager and when he left, he passed it on to her to complete.

Motion was made by Thompson/Johnson to introduce and conduct first reading (by title only) of *Ordinance No. 332-2015 Amending Section 13.10.240 and Adding Section 13.10.241 to the Rio Dell Municipal Code Related to Delinquent Sewer Accounts* and to continue the second reading, consideration and adoption of the proposed Ordinance to the meeting of February 3, 2015. Motion carried 5-0.

REPORTS/STAFF COMMUNICATIONS

City Manager Knopp reported on recent activities and events and reiterated that he had made significant progress with staff on the health insurance plan which represents a cost savings for the City and said he will be bringing a detailed report back to the Council at the next meeting for approval.

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He then reported that there has been a lot of activity and research related to economic development in the City such as potential use of CDBG funds for Brownfield remediation and that staff is looking into diversifying the CDBG program to expand the use of program income.

He also reported on some recommended upcoming training opportunities for the City Manager and staff including a NOFA (Notice of Available Funding) workshop for CDBG that he and the Finance Director would like to attend in February. He stated that during the same week there will be a Brownfields workshop that he would like to attend and reported that the Community Development Director and City Clerk will be attending Permit Technician Workshop in February which will hopefully be beneficial in generating revenue for the Building Department.

Consensus of the Council was that staff attends the trainings and workshops as proposed.

City Manager Knopp then reported that he will be meeting with the new school administrator regarding the fencing of the recently acquired school property and said the surveyor was looking at the property to determine the property lines; and announced that the Art's Place America grant that the City recently applied for did not come through.

Chief of Police Hill reported on recent activities and events in the police department and said that he met with other local Chief's and the County's Undersheriff regarding AB8109 funding and said last year the City secured approximately \$20,000 which funded a portion of the front counter staffing. He said they didn't come to any conclusions on the distribution of those funds but that he will be attending the LECA (Law Enforcement Chief's Association) the following day which includes the district attorney's office, sheriff's department and the probation department and after that meeting the Chief's will be getting together and determining the distribution formula for the funding. He noted that there is less funding this year as in previous years so is not sure how that is going to turn out for Rio Dell. He also reported that he will be providing the annual police report at the February 3rd meeting; noted a slight variation in their schedule which will provide a little more coverage out in the field but less availability of the Chief in the office.

He then reported that they served a search warrant at a residence on Columbus St. and from the police department's perspective was very successful so illegal activities at that address should cease.

Lastly, he commented on the Police Servicing Awards presented to Officers Lungi and Harralson. He said the things they were commended for are not your typical things officers will dive into and that it's easy for an officer to take the information on a case like this and move on to the next more exciting thing. However; both of the officers put forward a lot of extra effort in solving the cases and Officer Lungi's case resolved 10 cases that they know of and that person is probably responsible for a series of crimes that occurred in November as well. He said it was the same thing with Officer Harralson's case in that this person was responsible for some thefts in

Fields Landing, Fortuna, and Rio Dell. He added that in both of these instances it would have been perfectly acceptable for them to simply take the information but they both went the extra mile and solved the cases.

Finance Director Woodcox reported on recent activities in the finance department and said she will be attending a Small Cities Organized Risk Effort (SCORE) meeting on Friday in Redding; staff was busy getting out year-end payroll reports including W-2 forms and said it turns out that medical insurance premiums paid by the City for employee coverage will now be reported on W-2's; and said she will be presenting a mid-year budget report at the next meeting.

COUNCIL REPORTS/COMMUNICATIONS

Mayor Wilson stated that along those same lines, he saw on national news where anyone that doesn't have health insurance will be fined \$95.00 or 1% of their income the first year; \$200.00 or 2% the second year, then increasing each year thereafter.

Councilmember Thompson reported on Humboldt Waste Management Authority (HWMA) and said that the next 5 or 6 months will be very intense with the approval of the contract for an environmental impact study related to the final closure of the Cummings Landfill and during the whole process they will be putting together a new budget and going out with an RFP for recycling.

He also commented that the Council approved the concept of reconnecting the wells as a secondary water source which is a good idea but expressed concern about the predicted forecast for an even dryer summer this year. He said he talked to Wastewater Superintendent Chicora about the flow of the water there which flows down toward the wastewater disposal site and referred an article he read about a California Community Services District (Cambria) that for some time have been using a type of a reverse osmosis system different than what you normally hear about. He said they applied to a funding source and received funding to put in a desalination system and said he personally would like to know more about their old system and how it operated. He said as he understands it, they took their gray water and combined it with a mixture of water and injected it back into the well site. He said with something like this the City could have the potential of reducing water usage from the river by hundreds of thousands of gallons. He asked if there was enough interest by the Council to send the wastewater superintendent there to visit their facility and see if it would be feasible for Rio Dell.

Mayor Wilson commented that he would like to have more information before sending staff there.

Councilmember Johnson suggested perhaps contacting the State Water Resources Control Board that has jurisdiction over their plant first.

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Councilmember Johnson reported that the League of California Cities workshop in Eureka Friday night and Saturday was well represented by the City and said one of the subjects of discussion was rules of order. He said the City of Rio Dell follows *Roberts Rules of Order* but might want to consider changing to *Rosenberg's Rules of Order* since they are much simpler. He suggested the matter be placed on an upcoming agenda for consideration.

Councilmember Thompson commented that the information he read on Rosenberg's Rules of Order was pertaining more to elected Mayors but agreed it warranted further discussion.

Consensus of the Council was that the matter be agenzied for further discussion and consideration.

Councilmember Johnson referred to the invitations the Council and staff received to the Fire Department's Annual Awards Dinner and strongly encouraged all councilmembers and staff to attend.

He then referred to the schedule of the League of California Cities division meetings and announced that he will be out the State and unable to attend the first meeting which will be held in Lakeport. He noted that the next meetings in May and July are scheduled in Ferndale and Trinidad respectively and strongly encouraged councilmembers and staff to attend as they provide a great opportunity to network with the City's counterparts.

Councilmember Marks reported on his attendance at the last Chamber of Commerce meeting and announced the winter hours for the Chamber of Commerce will be Tuesday-Saturday from 8:00-4:30.

Councilmember Garnes reported on her attendance at the Humboldt/Del Norte Hazardous Materials Response Authority meeting on January 12th and said there was a presentation on the 4th Quarter Response and Training Report and 2014 Annual Report and said in 2014 there were 4 responses related to hazardous waste situations and all of them were deemed not hazardous. She also reported there was the introduction and recommended revisions to the JPA Memorandum of Understanding (MOU) where all references to the Eureka Fire Department (now Humboldt Bay Fire Department) and references to the Director of Finance of Eureka have been changed to the Executive Secretary to the Humboldt Bay Fire Department (HBFD). She said the change shifts responsibility from Eureka to HBFD. She said the AAMOU is scheduled for approval by the Board in April and afterwards will be distributed to all of the other agencies for signature. She noted that she provided copies of the documents to the City Manager.

Councilmember Thompson commented that he would like the Council to have input on actions of JPA's before they are approved because in the past there have been changes made to various JPA's that the City voted for or against and in hindsight wasn't in the best interest of the City.

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Councilmember Garnes stated that she would pass his comment on to the Board but explained in this particular case the revision to the MOU was merely to change titles in order to shift responsibility as the Board felt it would be more cost effective and efficient to have finances overseen by the HBFD. She also noted that the way the JPA is set up now, anything that the HAZMAT Board approves still requires approval by the allied agencies so if the City does not agree with what is proposed they simply don't sign it.

Mayor Wilson commented on Councilmember Johnson's suggestion for agenizing the Rosenberg's Rules of Order and said the workshop in Eureka covered a lot of subjects on procedures and sanctions and things such as how meetings are to be conducted. He said some of the procedures are probably already in place for the city but at some point would like to schedule a workshop to go over all of procedures and protocols for local government.

He then referred to book he was holding titled "*Both Sides of the Bluff*" written by Jerry Rohde and said it is a trilogy covering history of the local area between Scotia and Trinidad including a lot of things about Rio Dell and native American history and highly recommended reading it.

City Manager Knopp asked for clarification on whether the Council supported the suggestion for a workshop regarding City Council procedures and protocols. Consensus was in support of the Mayor's suggestion.

Councilmember Thompson commented that at the end of the presentation (at the workshop in Eureka) there was reference to new technology and how Board members are receiving or sending emails and text messages as well as texting going on between members during meetings which is illegal under the Brown Act because the Brown Act requires transparency to the public.

Dave Griffith then presented his routine bag of cigarette butts; this time to Chief of Police Hill.

There being no further business to discuss, the meeting adjourned at 8:03 p.m. to the February 3, 2015 regular meeting.

Frank Wilson, Mayor

Attest:

Karen Dunham, City Clerk



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**CITY OF RIO DELL
STAFF REPORT
CITY COUNCIL AGENDA
February 3, 2015**

TO: Mayor and Members of the City Council
THROUGH: Kyle Knopp, City Manager
FROM: Brooke Woodcox, Finance Director *BW*
DATE: February 3, 2015
SUBJECT: **Resolution 1252-2015 Affirming a change in City provided health care benefits**

RECOMMENDATIONS

Adopt Resolution 1252-2015 that affirms a change in City provided health care benefits.

BACKGROUND AND DISCUSSION

City provided medical insurance costs have been increasing with a substantial increase of 23% that began December 1, 2014. The impact to departmental budgets raised concerns of the City's ability to fund the increasing premiums in future periods. In order to help mitigate any further budget deficits employees of the City of Rio Dell agreed to a more affordable plan beginning February 1, 2015.

FISCAL IMPACT

Savings from the old plan to the new plan is estimated to be \$6,900 per month for a total savings of \$34,500 for FY 2014-2015.

ATTACHMENTS:

(1) Resolution 1252-2015

**RESOLUTION NO. 1252-2015
AFFIRMING CHANGE OF CITY PROVIDED
HEALTH CARE BENEFITS**

WHEREAS, the City of Rio Dell desires to provide Health Care coverage for authorized employees and their dependents; and

WHEREAS, the City has compared several options for said insurance coverage and employees determined that Blue Shield of California provides coverage at a more affordable cost; and

WHEREAS, employees may elect an alternative medical insurance plan if that change is mutually agreed upon; and

NOW THEREFORE BE IT RESOLVED, that the City of Rio Dell City Council does hereby affirm the change in health care benefits from Anthem Blue Cross to Blue Shield of California.

PASSED AND ADOPTED by the City Council of the City of Rio Dell on this 3rd day of February 2015, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Frank Wilson, Mayor

Attest:

Karen Dunham, City Clerk



STAFF REPORT

TO: Mayor and Members of the City Council

FROM: Karen Dunham, City Clerk

THROUGH: Kyle Knopp, City Manager

DATE: February 3, 2015

SUBJECT: Wastewater Rates, Charges and Fees

RECOMMENDATION

Approve Resolution No. 1253-2015 restating wastewater rates, charges and fees as adopted and transferring wastewater connection fees from the RDMC to Resolution 1253-2015, rescinding Resolution No. 1222-2014.

BUDGETARY IMPACT

None

BACKGROUND AND DISCUSSION

On June 17, 2014 the Council adopted Resolution No. 1222-2014 establishing new wastewater fees based on volume to become effective August 1, 2014 followed by the adoption of Ordinance No. 322-2014 on July 1, 2014 related to wastewater rates and regulations. The Ordinance in part authorized amendment to Rio Dell Municipal Code (RDMC) Section 1310.130 deleting the language concerning fees for new sewer connections and establishing that they be adopted by resolution, referencing that wastewater connection fees were included in Resolution 1222-2014. The second minor amendment to Section 1310.130 provided that connection fees are payable when the building permit application is issued, prior to construction.

It recently came to staff's attention that Section 1310.130 of the RDMC was amended accordingly however; the language concerning wastewater connections was inadvertently omitted from the resolution. Resolution No. 1253-2015 simply restates wastewater fees to include the fee for new service connections as proposed in the Bartle Wells Rate Study and adopted by the City Council, and rescinds Resolution 1222-2014.

ATTACHMENTS:

Resolution No. 1253-2015

Resolution No. 1222-2014

June 17, 2014 Minutes (page 18-19)

July 1, 2014 Minutes (page 5)

RESOLUTION NO. 1253-2015

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO DELL RESTATING
WASTEWATER FEES AND CHARGES FOR WASTEWATER CUSTOMERS
PURSUANT TO ORDINANCE NO. 322-2014**

WHEREAS, the City of Rio Dell is authorized by the California Constitution and the California Code to charge fees to cover expenses for the services it provides; and

WHEREAS, the City Council of the City of Rio Dell did adopt Ordinance [No. 322-2014](#) that allows for sewer rates and charges to be modified by resolution of the City Council to provide for future changes; and

WHEREAS, Ordinance [No. 322-2014](#) deemed reasonable and authorizes the Council for the City of Rio Dell to fix charges to pay for expenses to be incurred by the wastewater department. The expenses to be paid include: (a) salaries, office expenses and other necessary disbursements; (b) the operation expenses of the utility; (c) provisions for the appropriate funds for repairs, replacements or betterments; and

WHEREAS, all wastewater system connections, once purchased, place a demand on the capacity of the treatment and collection system for processing and treat possible effluent whether in service or not; and

WHEREAS, the City Council of the City of Rio Dell has held public meetings pursuant to Proposition 218 to discuss the need for an increase in wastewater rates and charges; and

WHEREAS, the City has entered into a funding agreement for construction of a \$12.6 million Sewer Plant and Effluent Disposal Project with the State Water Resources Control Board; and the City must earmark funds for the repayment of the loan.

NOW, THEREFORE BE IT RESOLVED that this Resolution establishes and fixes wastewater service rates and charges for residential, commercial and institutional customers and replaces the wastewater rates and previously set by Ordinance or Resolution. Wastewater rates shall include a fixed minimum charge in addition to volume rates based on winter water consumption. Wastewater rates shall meet the following conditions:

- 1) **Sewer Bills.** Sewer bills are based on consumption but in no case are sewer bills less than the fixed/minimum service charge that is applied to the sewer bill for an equivalent dwelling unit (EDU).
- 2) **Definition of Consumption.** "Consumption" shall mean a three month average of winter water use as measured and recorded at the water meter serving the same parcel or premise receiving sewer service for the months of December, January, and February. The City Manager or his designee is authorized to make adjustments to customer winter water consumption due to any of the following conditions:

Vacancy: If the water consumption readings for the three winter months indicate that the premise being served sewer service was vacant during a portion of the three winter months, the City is authorized to average the water consumption for the period the premise appeared to be occupied.

Irregularity: The City is authorized to eliminate from the calculation water readings which are clearly not representative of average monthly water use when compared to water readings for two of the three months.

New Residential Account: New residential accounts will be billed based on the city-wide residential average of 5ccf until a usage history is established.

New Commercial Account: New commercial accounts at existing locations will be billed based on prior occupant's water consumption unless the new commercial operation is significantly different from the previous commercial operation.

- 3) **Water Consumption Measurements.** Water consumption is measured in units of one hundred cubic feet (ccf). One ccf equals 748 gallons.
- 4) **Winter Water Consumption Rate.** Each unit of winter water consumption is billed at the volume rate for the customer category/group. Sewer fixed minimum charges and volume rates are presented in the table below:

Sewer Fees and charges per Equivalent Dwelling Unit:

Customer class	Customer Class Description	Minimum Monthly (Fixed) Sewer Service Charge	Volume Rate (per ccf of winter water use)
Low Strength	See Exhibit A	\$47.01 per EDU	\$3.29 per ccf
Domestic Strength	See Exhibit A	\$47.01 per EDU	\$4.11 per ccf
Medium Strength	See Exhibit A	\$47.01 per EDU	\$6.17 per ccf
High Strength	See Exhibit A	\$47.01 per EDU	\$7.19 per ccf

EDU – equivalent dwelling unit

Ccf – hundred cubic feet

- 5) **Residential Water Consumption Maximum.** Single family residential and multifamily residential customers shall not be billed for monthly winter water consumption in excess of 15 units.
- 6) **Customer Categories/Groups.** Sewer customers are classified as low strength, domestic strength, medium strength, and high strength based on the content and strength of the discharge as established by industrial standards and California State Water Resources Control Board guidelines and as determined by the City Engineer.
- 7) **There shall be a new service connection fee of \$5,220 required for each individual dwelling, residence, building, or separate service to any multiple use consumer on any parcel or parcels under the same ownership. The fee shall be levied in addition to any actual costs by the City to provide the new service and shall be received into the sewer capital fund for the purpose of capital expenditures.**

BE IT RESOLVED that rates will be adjusted for inflation each year, based on the Bureau of Labor Statistics, Consumer Price Index for all Urban Consumers, and effective July 1 of each fiscal year. The month of comparison from the index shall be the preceding January; and

BE IT FURTHER RESOLVED that these fees and charges apply to all connections to the City of Rio Dell's wastewater collection and treatment system, once they are purchased from the City, without regard to the actual status of the connection or if the premises are occupied or unoccupied; and

PASSED AND ADOPTED by the City Council of the City of Rio Dell on February 3, 2015 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Frank Wilson, Mayor

ATTEST:

I, Karen Dunham, City Clerk for the City of Rio Dell, State of California, hereby certify the above to be a full, true and correct copy of Resolution No. 1253-2015 adopted by the City Council of the City of Rio Dell on February 3, 2015.

Karen Dunham, City Clerk

Exhibit A

Strength Classifications into Low, Domestic, Medium, and High Strength Dischargers

Low Strength	Banks & Financial Institutions Barber Shops Hair Salon (hair cutting only) Dry Cleaners Laundromats Offices - Business and Professional Offices - Medical/Dental (without surgery) Post Offices Retail Stores Schools without cafeteria Car Wash
Domestic Strength	Residential - All Appliance Repair Auto Dealers - without Service Facilities Nail Salons Pet Groomers Bars & Taverns - without dining Camp Ground or RV Park Churches, Halls & Lodges Fire Stations Hotels, Motels, B&Bs, and Vacation Rentals (W/O restaurant) Libraries Rest Homes Shoe Repair Shops Theaters Warehouses Car Washes - Self Service High Tech Medical Manufacturing Light Manufacturing/Industrial Mobile Home Park Gas Station Gym or Health Club Schools with cafeteria Auto Dealers - with Service Facilities Machine Shops Service Stations, Garages, Auto Repair Shops
Medium Strength	Restaurants - W/O Dish Washer & Garbage Disposal Coffee Shops - W/O Dish Washer & Garbage Disposal Mini Marts - W/O Dish Washer & Garbage Disposal Mini Mart with Gas Pumps - W/O Dish Washer & Garbage Disposal Catering - W/O Dish Washer & Garbage Disposal Hotel/Motel with Restaurant Beauty Shops (hair cutting w/additional treatments) Hospitals - General, Convalescent & Veterinarian Medical Offices - with Surgery Dental Offices
High Strength	Restaurants - with Dish Washer or Garbage Disposal Coffee Shops - with Dish Washer or Garbage Disposal Catering - with Dish Washer or Garbage Disposal Bakeries Butcher Shops Fish Market/Shop Markets - with Dish Washer or Garbage Disposal Markets - with Bakeries or Butcher Shops Mini Marts - with Dish Washer or Garbage Disposal Wineries Cheese Makers Dairy Products (milk producers, yogurt, ice cream maker) Specialty Foods Manufacturing (e.g., olive oil maker) Ice Cream Shop Tasting Rooms Spa with Various Beauty Treatments Funeral Homes/ Mortuary

RESOLUTION NO. 1222-2014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF RIO DELL ESTABLISHING WASTEWATER FEES AND CHARGES FOR WASTEWATER CUSTOMERS PURSUANT TO ORDINANCE NO. 207

WHEREAS, the City of Rio Dell is authorized by the California Constitution and the California Code to charge fees to cover expenses for the services it provides; and

WHEREAS, the City Council of the City of Rio Dell did adopt Ordinance No. 207 that allows for sewer rates and charges to be modified by resolution of the City Council to provide for future changes; and

WHEREAS, Ordinance No. 207 deemed reasonable and authorizes the Council for the City of Rio Dell to fix charges to pay for expenses to be incurred by the wastewater department. The expenses to be paid include: (a) salaries, office expenses and other necessary disbursements; (b) the operation expenses of the utility; (c) provisions for the appropriate funds for repairs, replacements or betterments "; and

WHEREAS, all wastewater system connections, once purchased, place a demand on the capacity of the treatment and collection system for processing and treat possible effluent whether in service or not; and

WHEREAS, the City Council of the City of Rio Dell has held public meetings pursuant to Proposition 218 to discuss the need for an increase in wastewater rates and charges; and

WHEREAS, the City has entered into a funding agreement for construction of a \$12.6 million Sewer Plant and Effluent Disposal Project with the State Water Resources Control Board; and the City must earmark funds for the repayment of the loan

NOW, THEREFORE BE IT RESOLVED that this Resolution establishes and fixes wastewater service rates and charges for residential, commercial and institutional customers and replaces the wastewater rates and previously set by Ordinance or Resolution. Wastewater rates shall include a fixed minimum charge in addition to volume rates based on winter water consumption. Wastewater rates shall meet the following conditions:

- 1) **Sewer Bills.** Sewer bills are based on consumption but in no case are sewer bills less than the fixed/minimum service charge that is applied to the sewer bill for an equivalent dwelling unit (EDU).
- 2) **Definition of Consumption.** "Consumption" shall mean a three month average of winter water use as measured and recorded at the water meter serving the same parcel or premise receiving sewer service for the months of December, January, and February. The City Manager or his designee is authorized to make adjustments to customer winter water consumption due to any of the following conditions:

Vacancy: If the water consumption readings for the three winter months indicate that the premise being served sewer service was vacant during a portion of the three winter months, the City is authorized to average the water consumption for the period the premise appeared to be occupied.

Irregularity: The City is authorized to eliminate from the calculation water readings which are clearly not representative of average monthly water use when compared to water readings for

two of the three months.

New Residential Account: New residential accounts will be billed based on the city-wide residential average of 5ccf until a usage history is established.

New Commercial Account: New commercial accounts at existing locations will be billed based on prior occupant's water consumption unless the new commercial operation is significantly different from the previous commercial operation.

- 3) Water Consumption Measurements. Water consumption is measured in units of one hundred cubic feet (ccf). One ccf equals 748 gallons.
- 4) Winter Water Consumption Rate. Each unit of winter water consumption is billed at the volume rate for the customer category/group. Sewer fixed minimum charges and volume rates are presented in the table below:

Sewer Fees and charges per Equivalent Dwelling Unit:

Customer class	Customer Class Description	Minimum Monthly (Fixed) Sewer Service Charge	Volume Rate (per ccf of winter water use)
Low Strength	See Exhibit A	\$47.01 per EDU	\$3.29 per ccf
Domestic Strength	See Exhibit A	\$47.01 per EDU	\$4.11 per ccf
Medium Strength	See Exhibit A	\$47.01 per EDU	\$6.17 per ccf
High Strength	See Exhibit A	\$47.01 per EDU	\$7.19 per ccf

EDU – equivalent dwelling unit

Ccf – hundred cubic feet

- 5) Residential Water Consumption Maximum. Single family residential and multifamily residential customers shall not be billed for monthly winter water consumption in excess of 15 units.
- 6) Customer Categories/Groups. Sewer customers are classified as low strength, domestic strength, medium strength, and high strength based on the content and strength of the discharge as established by industrial standards and California State Water Resources Control Board guidelines and as determined by the City Engineer.

BE IT RESOLVED that the rates stated in this Resolution will be effective August 1, 2014; and

BE IT RESOLVED that rates will be adjusted for inflation each year, based on the Bureau of Labor Statistics, Consumer Price Index for all Urban Consumers, and effective July 1 of each fiscal year. The month of comparison from the index shall be the preceding January; and

BE IT FURTHER RESOLVED that these fees and charges apply to all connections to the City of Rio Dell's wastewater collection and treatment system, once they are purchased from the City, without regard to the actual status of the connection or if the premises are occupied or unoccupied; and

PASSED AND ADOPTED at a special council meeting of the City of Rio Dell held on June 17, 2014 by the following vote:

Ayes:

Noes:

Abstain:
Absent:

Jack Thompson, Mayor

ATTEST:

City Clerk

Exhibit A

Strength Classifications into Low, Domestic, Medium, and High Strength Dischargers

Low Strength	Banks & Financial Institutions Barber Shops Hair Salon (hair cutting only) Dry Cleaners Laundromats Offices - Business and Professional Offices - Medical/Dental (without surgery) Post Offices Retail Stores Schools without cafeteria Car Wash
Domestic Strength	Residential - All Appliance Repair Auto Dealers - without Service Facilities Nail Salons Pet Groomers Bars & Taverns - without dining Camp Ground or RV Park Churches, Halls & Lodges Fire Stations Hotels, Motels, B&Bs, and Vacation Rentals (W/O restaurant) Libraries Rest Homes Shoe Repair Shops Theaters Warehouses Car Washes - Self Service High Tech Medical Manufacturing Light Manufacturing/Industrial Mobile Home Park Gas Station Gym or Health Club Schools with cafeteria Auto Dealers - with Service Facilities Machine Shops Service Stations, Garages, Auto Repair Shops
Medium Strength	Restaurants - W/O Dish Washer & Garbage Disposal Coffee Shops - W/O Dish Washer & Garbage Disposal Mini Marts - W/O Dish Washer & Garbage Disposal Mini Mart with Gas Pumps - W/O Dish Washer & Garbage Disposal Catering - W/O Dish Washer & Garbage Disposal Hotel/Motel with Restaurant Beauty Shops (hair cutting w/additional treatments) Hospitals - General, Convalescent & Veterinarian Medical Offices - with Surgery Dental Offices
High Strength	Restaurants - with Dish Washer or Garbage Disposal Coffee Shops - with Dish Washer or Garbage Disposal Catering - with Dish Washer or Garbage Disposal Bakeries Butcher Shops Fish Market/Shop Markets - with Dish Washer or Garbage Disposal Markets - with Bakeries or Butcher Shops Mini Marts - with Dish Washer or Garbage Disposal Wineries Cheese Makers Dairy Products (milk producers, yogurt, ice cream maker) Specialty Foods Manufacturing (e.g., olive oil maker) Ice Cream Shop Tasting Rooms Spa with Various Beauty Treatments Funeral Homes/ Mortuary

JUNE 17, 2014 MINUTES
Page 18

and transitional housing to principally permit the uses in Residential Multi-Family zones. He then reviewed the development standards that the city can impose on these uses and recommended they all be adopted.

A public hearing was opened to receive public input on this item. No public comment was received at this time

Community Development Director Caldwell then referred to a letter submitted by Dean Smither requesting that the parcel on the corner of Davis and Rigby (052-312-002) not be rezoned because it is already developed with (2) 4-plex apartment complexes and although it may help with compliance of the Housing Element, it does not address the shortage of rental units.

Staff explained that under the new proposed zoning the parcel could be developed with another 4-plex apartment complex however; the developer would have to comply with the current development standards.

Motion was made by Johnson/Marks to approve introduction of Ordinance No. 321-2014 and Resolution No. 1220-2014 and to continue the second reading (by title only) consideration, approval and adoption to the meeting of July 1, 2014. Motion carried 5-0.

Conduct Second Reading (by title only) and Adopt Ordinance No. 322-2014 Amending Rio Dell Municipal Code Section 13.10.130 noting when Wastewater Fees are due and Transferring Wastewater Fee Authority from RDMC to Resolution No. 1222-2014

City Manager Stretch provided a staff report and said as a follow up to city council's direction on May 20, 2014, staff prepared a resolution to implement the Wastewater Equity Rate Study and as the council will recall, they were ready to take action at that time but staff did not have the ordinance and resolution prepared so the ordinance is back for its first reading and introduction. He said the current wastewater rate is a fixed rate at \$76.16 and the new rates include 70% fixed charges and 30% variable and the ordinance also establish how the program will be administered.

City Manager Stretch reviewed a minor change to the proposed ordinance deleting the language concerning fees for new sewer connections and establishing them in Resolution 1222-2014 since it is much easier to amend a resolution should it be necessary. The second change provides that connection fees are payable when the building permit application is filed, prior to construction.

Councilmember Johnson referred to Chapter 13.10.370 with regard to fines for illegal discharge of sewer and asked if the minimum \$25.00 and maximum \$500.00 fine provision was carried over from the 1987 ordinance and if so if they are going to be revised.

City Manager Stretch commented that the fines reflect current charges and are not suggested for update at this time. He said there was discussion whether to do a complete ordinance revision or to focus on the equity rate adjustment and the decision was made to focus on the rates.

Mayor Thompson pointed out that in several places throughout the ordinance it refers to "outside city limits" and since the city does not currently provide sewer service to any customers outside the city, suggested that Section 3. (b) under Chapter 13.10.230 be deleted and any similar language that refers to outside city services.

Mayor Thompson also asked if these changes will affect the Wastewater Rate Study.

City Manager Stretch stated that adoption of the proposed ordinance is the first step of the process and does not affect the results of the Wastewater Rate Study.

Mayor Thompson opened a public hearing to receive public comment on the proposed ordinance.

Kaye Peak asked if this is only going forward for new sewer connections.

Mayor Thompson stated that there are no sewer connections outside city limits so the language referring to outside city services does not need to be included in the ordinance. Also, any new proposed sewer connections to outside city residents would require approval by Lafco.

There being no further public comment, the public hearing closed.

City Manager Stretch recommended amendment to Section 3 to read: "In any case where customers are served by the Rio Dell sewer system, the customer shall pay rates as established by resolution." He said with maintaining that language, both (a) and (b) can be deleted.

Motion was made by Johnson/Marks to conduct first reading (by title only) of Ordinance No. 322-2014 amending Sewer Rates and Regulations, Section 13.10.130 of the Rio Dell Municipal Code (RDMC) noting when Wastewater Fees are due and transferring Wastewater Fee Authority from the RDMC to Resolution No. 1222-2014, as amended and continuing the public hearing to July 1, 2014 for its second reading and adoption. Motion carried 5-0.

Councilmember Woodall pointed out that the council's policy is that meetings cannot continue past the hour of 10:00 p.m. without a majority vote of the council to do so.

Motion was made by Woodall/Johnson to continue the hour of adjournment past 10:00 p.m. Motion carried 5-0.

A 5 minute recess was called at this time, 9:55 p.m.

JULY 1, 2014 MINUTES

Page 5

Motion was made by Johnson/Woodall to adopt Ordinance No. 322-2014 amending Sewer Rates and Regulations, Section 13.10.130 of the Rio Dell Municipal Code (RDMC) noting when wastewater fees are due and transferring wastewater fee authority from the RDMC to Resolution No. 1222-2014. Motion carried 5-0.

Adopt Ordinance No. 326-2014 Imposing a Transaction and Use Tax to be administered by the State Board of Equalization and Approve Resolution No. 1232-2014 Establishing Date of November 4, 2014 as the Date to Place the Temporary General Government Services Transaction and Use Tax of 1% for 5 Years Before the Voters for Approval and Requesting the Board of Supervisors of Humboldt County to Consolidate said Election with the Statewide General Election

City Manager Stretch provided a staff report and said on June 10, 2014 the City Council received a report on several local revenue options and selected a temporary 1% increase in the local Sales and Use Tax as the revenue measure to be placed on the November 4, 2014 ballot for voter approval. He said the ordinance is presented as an emergency item because of the time constraints to get the measure on the ballot. As such, a public hearing is required but no second reading is required and the ordinance becomes effective upon adoption as does the resolution.

City Manager Stretch directed the Council's attention to the *City Attorney's Impartial Analysis* as presented and pointed out a minor revision to delete the words "updating fire stations." He stated the City Clerk has the revised version for submittal to County Elections.

Mayor Thompson opened the public hearing to receive public comment on the proposed ordinance. There being no public comment, the public hearing closed.

Motion was made by Johnson/Marks to adopt *Ordinance No. 326-2014 Imposing a Transactions and Use Tax to be administered by the State Board of Equalization*. Motion carried 5-0.

Mayor Thompson called for public comment on the proposed resolution. There being no public comment, the public comment period was closed.

Motion was made by Johnson/Marks to approve *Resolution No. 1232-2014 Establishing November 4, 2014 as the Date for an Election on a Proposed Ballot Measure Seeking Voter Approval Relating to the Enactment of a 1% Transactions and Use (Sales) Tax for 5 years and Requesting the Board of Supervisors of Humboldt County to Consolidate said Election with the Statewide General Election*. Motion carried 5-0.

REPORTS/STAFF COMMUNICATIONS

City Manager Stretch reported on recent activities in the City Manager department and said there was a mathematical error made on the grant application for the Rio Dell-Scotia CSD Emergency

*Rio Dell City Hall
675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532
riodellcity.com*



February 3, 2015

TO: Rio Dell City Council
FROM: Kyle Knopp, City Manager
SUBJECT: Study Session – 2015 City Manager Work Plan

IT IS RECOMMENDED THAT THE CITY COUNCIL:

Approve the City Managers 2015 Work Plan covering the first six months of 2015 and to be further reviewed and amended in July of 2015 for the remaining six months.

BACKGROUND AND DISCUSSION

Annually the City Council reviews and sets priorities for the City Managers overall work plan. The work plan provides an overall framework to prioritize city projects and regularly review progress on the items. Attached is a memo to the City Council and a worksheet detailing the work plan with rough estimates of time availability and time requirements. This is an opportunity for the council to add to, delete from, or amend the items on the list. All best efforts will be made to accomplish or make progress on the list provided.

The list covers the first half of 2015, and the City Manager recommends that the list be revisited in six month increments for amendments and status updates.



675 Wildwood Ave.
Rio Dell, CA 95562
Phone: (707) 764-3532
Fax: (707) 764-5480

February 3, 2015

TO: City Council

FROM: Kyle Knopp, City Manager

SUBJECT: Work Plan and Prioritization

Listed below and in the attached spreadsheet are the recommended main projects for the remainder of FY 2014-2015 year. The attached period covers approximately 20 weeks, of which approximately half of that time is available for priority projects.

1. *Water Fund / Capital Improvements / Monitoring: Partially resulting from the drought and an older rate structure, the Water Fund is in need of attention. New infrastructure will need to be added to the system (Metropolitan Well Site) and that infrastructure will require ongoing maintenance. There are additional distribution and equipment needs that have been long deferred. Staff proposes to move this project forward, and recommends it be the city's top priority.*
2. *Metropolitan Well Site / Infiltration Gallery / Drought: Much work remains to be done in securing a reliable supply of water for the city. This includes additional grant applications, project implementation and oversight.*
3. *Renegotiated Labor Contracts: The city's labor contracts were extended for a year and will require some form of resolution by the end of June.*
4. *Economic Development: City staff is in the preliminary stages of investigating possibilities around economic development. This will in turn help the city develop an overall long-term strategy that can be developed over time.*
5. *Solid Waste Contract: The City's Solid Waste contract expires at the end of 2016. The City Manager will need to spend time clarifying the situation and the myriad of potential routes the city could take on this issue. It is important that this be as transparent as possible.*
6. *City Hall Ramp and Decking: Last year, the City Manager brought up the City Hall remodeling project and his desire to delay a remodel in favor of reworking the front of City Hall to be more ADA accessible, while trying to complete the project without spending excessive amounts of money.*

7. 3rd Quarter Budget Review: *It is important that the city manager be involved in this project to create greater transparency and also for preparation purposes for the FY 15-16 budget.*
8. FY 2015-2016 Budget: *The City Manager will be required to be heavily involved in budget preparation.*
9. Updating and implementing new communications tools: *Some additional time will need to be spent creating and updating internet based communications to better inform the citizens of Rio Dell. This will include the creation of a facebook page and/or twitter account with ongoing content addition to e handled under the General Administration Category.*
10. Old Ranch Road Waterline: *The city is interested in bringing this item to a conclusion, and with an agreement in place between all parties, work can begin on the replacement of the line.*
11. City Hall emergency Preparation: *City Hall (Which includes our Police Department) does not have a backup source of electricity. Staff needs to do research into potential funding streams for the construction of a generator, and return to the Council for approval.*
12. Property Exchange with the School District: *A fence needs to be constructed to separate the city's property from the school districts property adjacent to the Tennis Courts. The city will need to meet with the surveyors again and staff from the district to move the process forward.*
13. Belleview Ogle Drainage Study: *Some time will need to be spent reviewing and working on the drainage study.*
14. EV Charging Station: *The City expects to be contact by the summer to finalize site selection for an EV charging station.*
15. City Parcel Liquidation: *As a method to provide a boost of capital to the Water Fund, staff will need to resume the liquidation process for both the "Springs" parcel and "Belleview" parcel. If time allows, staff recommends focusing on Belleview first, and saving Springs for a future point in time as the situation involving ORR becomes clearer.*
16. Sale of Surplus Property: *The city has some other property it could liquidate in order to generate funds. The first step would be to inventory potential items and determine if this is a priority project.*
17. River Bar Access (Davis and Painter): *Staff believes it is important that an overall action plan and strategy be developed to move forward on this project, hopefully during the second half of 2015.*

///

City Manager Projects

City of Rio Dell

2nd Half of FY 2014-2015

To June 30, 2015

Approx. 20 weeks

Available Hours	800
General Administration *	-264
Holidays	-16
Training (CDBG, Brownfields, A&E Contracting)	-40
Sick	-16
Vacation	-60

Total Hours Available	404
-----------------------	-----

Projects

Estimated Hours

1	Water Fund / Cap Imp / Monitoring	-25
2	Metropolitan Well Site / Infiltration Gallery / Drought	-80
3	Renegotiated Labor Contracts	-72
4	Economic Development (CDBG, USDA RA, Etc.)	-80
5	Solid Waste Contract	-40
6	City Hall Ramp/Decking ADA	-25
7	3rd Quarter Budget Review	-8
8	FY 2015-2016 Budget	-80
9	Updating/Implementing New City Communication Tools	-4
10	Old Ranch Road Waterline	-25
11	City Hall Emerg. Prep.	-12
12	Property Exchange with School District	-8
13	Bellevue/Ogle Drainage Study	-8
14	EV Charging Station	-4
15	City Parcel Liquidation	-25
16	Sale of Surplus City Property	-20
17	River Bar Access (Davis)	-20

Subtotal of Project Hours	-536
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Total Time Available	-132
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* General Administration: Includes but is not limited to Mgmt of and Meeting with Employees, Agendas, Council Communications, Public Communications, Casework, Acting as Public Works Director, Fielding Press Calls/ Press Releases, Fiscal Review, Misc. Paperwork, etc.

** All figures are estimates

675 Wildwood Avenue
Rio Dell, CA 95562
(707) 764-3532
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E-mail: cm@riodelcity.com



**CITY OF RIO DELL
STAFF REPORT
CITY COUNCIL AGENDA
February 3, 2015**

TO: Mayor and Members of the City Council
FROM: Brooke Woodcox, Finance Director *BW*
THROUGH: Kyle Knopp, City Manager
DATE: February 3, 2015
SUBJECT: Midyear Budget Review and Amendments

RECOMMENDATIONS

Approve Resolution 1254-2015 Midyear Budget Amendments.

BUDGETARY IMPACT

The Mid Year Amendment doesn't have any impact on fund balances. The amendments are requests to transfer amounts from Contingency line items to expenditure line items. Contingency line items are already approved expenditures in the 2014-2015 Operating and Capital Budget. The transferred amounts are to pay for repairs to sewer lines of \$9,272 and to extend the position of Accountant I for the remainder of the fiscal year from February 1, 2015 to June 30, 2015 at a cost of \$28,130.

BACKGROUND AND DISCUSSION

A midyear budget report is attached and highlights revenues and expenditures in comparison to budgeted amounts. Also attached are California Municipal Financial Health Diagnostic worksheets which analyze trends in the General Fund by comparing prior years to the current fiscal year. A full presentation will be given at the Council meeting on February 3, 2015.

ATTACHMENTS:

- (1) Resolution 1254-2015 Budget Amendments
- (2) Requested Midyear Budget Amendments
- (3) Previously Approved Budget Amendments and Contingency Line Items Spending to Date
- (4) California Municipal Financial Health Diagnostic
- (5) Midyear Budget Review
- (6) YTD Budget Variance Report by Department

**RESOLUTION NO. 1254-2015
A RESOLUTION OF THE CITY COUNCIL
OF THE CITY OF RIO DELL
AMENDING THE OPERATING BUDGET
FOR THE FISCAL-YEAR 2014-2015**

WHEREAS, the City adopted Resolution 1225-2014 establishing the City's Operating and Capital Budget for the Fiscal-Year 2014-2015; and

WHEREAS, the City has approved and adopted its 2014-2015 fiscal year Operating and Capital Budget and identified two amendments that should be included to update the 2014-2015 fiscal-year budget; and

WHEREAS, Contingency line items are already included in the 2015-2015 adopted budget for unforeseen expenditures; and

NOW THEREFORE BE IT RESOLVED, that the City of Rio Dell City Council does hereby amend the City of Rio Dell 2014-2015 Operating and Capital Budget transferring Contingency (8010) line item amounts for the following expenditures:

<u>FUND</u>	<u>Amount</u>	<u>Line Item</u>
050 Sewer Operations	(\$9,272)	From: Contingency (8010)
050 Sewer Operations	9,272	To: Maintenance and Repairs (5135)
<u>Transfer budgeted contingency funds for sewer line repairs</u>		
000 General Fund	(\$5,626)	From: Contingency (8010)
000 General Fund	\$5,626	To: Various payroll line items (5000-5055)
050 Sewer Operations	(\$11,252)	From: Contingency (8010)
050 Sewer Operations	11,252	To: Various payroll line items (5000-5055)
060 Water Operations	(\$11,252)	From: Contingency (8010)
060 Water Operations	11,252	To: Various payroll line items (5000-5055)
<u>Transfer budgeted contingency funds for the extension of Accountant I position 2/1/15-6/30/15</u>		

PASSED AND ADOPTED by the City Council of the Rio Dell on this 3rd day of February 3, 2015 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Frank Wilson, Mayor

ATTEST:

Karen Dunham, City Clerk

REQUESTED MIDYEAR BUDGET ADJUSTMENTS

1) Move Sewer Contingency Line Item for Sewer Line Repairs paid to Wendt Construction

		Debit	Credit	Notes
5135 14 050 0000 0191	Maintenance & Repair	9,272.00		
8010 00 050 0000 0000	Contingency - Sewer		9,272.00	

2) Move General Fund, Sewer Fund, and Water Fund Contingency line items to keep staff at current levels

		Debit	Credit	Notes
5000 03 000 0000 0000	Full Time Salaries	4,397.12		
5035 03 000 0000 0000	Benefit - ICMA City 457	439.71		
5040 03 000 0000 0000	Benefit - Health Insurance	325.00		
5042 03 000 0000 0000	Benefit - Life Insurance	19.20		
5044 03 000 0000 0000	Benefit - Dental/Vision Insu	54.13		
5045 03 000 0000 0000	Worker Compensation Insu	44.47		
5050 03 000 0000 0000	FICA/MEDI	336.38		
5055 03 000 0000 0000	Unemployment Insurance	10.00		
5000 03 050 0000 0000	Full Time Salaries	8,794.24		
5035 03 050 0000 0000	Benefit - ICMA City 457	879.42		
5040 03 050 0000 0000	Benefit - Health Insurance	650.00		
5042 03 050 0000 0000	Benefit - Life Insurance	38.40		
5044 03 050 0000 0000	Benefit - Dental/Vision Insu	108.26		
5045 03 050 0000 0000	Worker Compensation Insu	88.94		
5050 03 050 0000 0000	FICA/MEDI	672.76		
5055 03 050 0000 0000	Unemployment Insurance	20.00		
5000 03 060 0000 0000	Full Time Salaries	8,794.24		
5035 03 060 0000 0000	Benefit - ICMA City 457	879.42		
5040 03 060 0000 0000	Benefit - Health Insurance	650.00		
5042 03 060 0000 0000	Benefit - Life Insurance	38.40		
5044 03 060 0000 0000	Benefit - Dental/Vision Insu	108.26		
5045 03 060 0000 0000	Worker Compensation Insu	88.94		
5050 03 060 0000 0000	FICA/MEDI	672.76		
5055 03 060 0000 0000	Unemployment Insurance	20.00		
8010 00 000 0000 0000	Contingency - Gen. Fund		5,626.01	General Fund
8010 00 050 0000 0000	Contingency - Sewer		11,252.02	Sewer Fund
8010 00 060 0000 0000	Contingency - Water		11,252.02	Water Fund
		28,130.05	28,130.05	

**PREVIOUSLY APPROVED
BUDGET ADJUSTMENTS**

1) Budget amendment for RSTP Funds that were inadvertently left out of the budget

		Debit	Credit	Notes
1430 00 020 0000 0000	Claims on Cash	21,000.00		Resolution 1236-2014
4712 00 020 0000 0000	Grant Res. RSTP HCAOG		21,000.00	August 5, 2014

2) Realignment Grant Fund (AB109) Allocation to make available Grant Funds for Police Department Spending

		Debit	Credit	Notes
8010 00 046 0000 0000	Contingency - Realignmt.	10,399.00		Resolution 1239-2014
4999 00 046 0000 0000	Revenue-Reserves		10,399.00	September 3, 2014

3) To keep Finance Department Staff at current levels thru September 30, 2014

		Debit	Credit	Notes
Finance Dept. Salaries and Benefits Line Items		9,905.97		
8010 00 000 0000 0000	Contingency - Gen. Fund		1,981.17	Resolution 1240-2014
8010 00 050 0000 0000	Contingency - Sewer		3,962.40	July 15, 2014
8010 00 060 0000 0000	Contingency - Water		3,962.40	

4) To keep Finance Department Staff at current levels thru January 31, 2015

		Debit	Credit	Notes
Finance Dept. Salaries and Benefits Line Items		18,031.78		
8010 00 000 0000 0000	Contingency - Gen. Fund		3,606.36	Resolution 1241-2014
8010 00 050 0000 0000	Contingency - Sewer		7,212.71	August 19, 2014
8010 00 060 0000 0000	Contingency - Water		7,212.71	

SUMMARY OF CONTINGENCY ITEMS AT MIDYEAR

General Fund (000) Contingency Beg. Bal.		42,400.00
Prior amounts approved	5,587.53	
Requested at Midyear	5,626.01	
Total spent		11,213.54
Remaining General Fund Contingency		31,186.46
Sewer Fund (050) Contingency Beg. Bal.		26,861.00
Prior amounts approved	11,175.11	
Requested at Midyear	20,524.02	
Total spent		31,699.13
Remaining Sewer Fund Contingency		(4,838.13)
Water Fund (060)		34,181.00
Prior amounts approved	11,175.11	
Requested at Midyear	11,252.02	
Total spent		22,427.13
Remaining Water Fund Contingency		11,753.87
TOTAL COMBINED CONTINGENCIES REMAINING		38,102.20

The California Municipal Financial Health Diagnostic

May 2014 Revision



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The California Municipal Fiscal Health Diagnostic has been developed by Michael Coleman with substantial contributions from Andy Belknap, Robert Leland, Dave Millican, Mary Bradley, Ron Bates, Bob Biery, Brent Mason, Max Neiman, and Chris McKenzie among many others. Jeremy Goldberg's assistance in testing draft versions of the tool was invaluable.

How Are We Doing?

Using the California Municipal Financial Health Diagnostic to Evaluate Your City's Financial Health

California is gradually pulling out of the Great Recession. In addition to deep reductions in municipal revenue, local governments have been struggling with state take-aways of local funds, the dissolution of redevelopment agencies, and mounting costs of retiree pensions and benefits. The severity and combination of these financial impacts varies but in a few well-known instances, cities have had to seek the legal protections of Chapter 9 Bankruptcy to restructure their contractual obligations.

Grappling effectively with financial distress before it becomes a crisis first requires a shared understanding of the financial condition of the city. A critical component of the difficulties of the most financially distressed cities has been a lack of recognition and agreement among city leaders, staff and key interests (labor, retirees, creditors) regarding the city's financial condition and what must be done in order to achieve sustainability. Most financial crises can be managed without court or outside agency intervention if leaders, staff and key interests have the courage, competence, and collaborative attitudes to 1) recognize and agree upon the city's financial condition, and 2) implement the necessary changes to set the city on a sustainable financial course.

Defining Municipal Financial Health

Government financial health may be viewed in four related financial contexts: 1) cash solvency - the ability to meet immediate financial obligations – generally over the next 30 or 60 days (accounts payable, payroll); 2) budgetary solvency - the ability to meet all financial obligations during a budget year; 3) long-run solvency – the ability to meet all financial obligations into the future; and 4) service-level solvency – the ability to provide the desired level of services for the general health and welfare of a community.^[1] In the context of today's difficult financial climate, we are primarily concerned with the ability of the city to meet its financial commitments now and into the future (cash, budgetary, and long-run solvency). A more expansive evaluation of financial condition would examine the community's economic environment and ability to meet the service level desires of the community (service-level solvency).

A government is in **financial distress** if it has a continuing imbalance between its level of financial commitments and its available financial resources over time. If revenues and spending are not brought into balance, **financial distress** can progress into financial crisis, when the government is unable to meet its financial obligations.

Determining Municipal Financial Health

Many municipal financial health monitoring systems have been devised over the last several decades. Each approach consists of a series of financial indicators or measures that address a municipality's ability to meet the needs of its constituents. The International City Management Association's (ICMA) venerable Financial Trend Monitoring System (FTMS) consists of some 42 financial measures including factors assessing the economic environment of the community, the finances of the jurisdiction, and its managerial practices and legislative policies.^[2] Building on the FTMS and various other systems and policies developed by academics and governments, this tool distills the most essential indicators assessing financial health with a pragmatic focus on an agency's level of financial distress heading into financial crisis.

This **California Municipal Financial Health Diagnostic** is primarily concerned with the ability of the city to meet its financial commitments now and into the future (cash, budgetary, and long-run solvency). In contrast to many other financial health monitoring systems, this tool looks at recent past and near future financial measures and indicators to provide an assessment of the local government's level of financial distress and tendency toward financial crisis.

The *California Municipal Fiscal Health Diagnostic* is focused first and foremost on the general fund, but may also be applied to other funds. It focuses on the city's operating position, going beyond reported finances to focus on recurring revenues and expenditures (by distinguishing temporary non-recurring revenues and expenditures) and taking into account any unbudgeted but real current costs of services. The tool includes an evaluation of unsustainable or risky budget practices that indicate a municipality in distress and tending toward crisis.

Unique Aspects of California Municipal Finance

California local governments' tax and revenue raising choices are strictly limited. Property tax is the single most important source of general purpose revenue for most cities, counties and many special districts. Yet local governments have no authority over the property tax base, rate or allocation. Other tax increases require voter approval. Over the last several decades since Proposition 13 (1978), the state has shifted property tax revenues, vehicle license taxes, and eliminated virtually all state aid and grants to cities. But in response, the voters have approved several constitutional measures preventing additional actions. For cities, most remaining general fund revenues are essentially no longer vulnerable to additional state takeaways.^[3] Consequently, unlike municipalities in other states or in California in previous times, assessing the fiscal health of California municipalities has little to do with the amount or proportion of intergovernmental revenues (which, in any case, is minimal for nearly all cities and special districts).^[4]

The *California Municipal Financial Health Diagnostic* consists of:

1. **The Financial Distress Checklist.** A thirteen point list of key indicators to assess the near term financial health of your city's general fund and other operations. The checklist is intended for use by policy makers and community members to ask the important questions and get the necessary answers. Also with this list is "**Warning Signs – Indications of Crisis**": Five indications that your city is in financial crisis.
2. **The Financial Health Indicators.** Linked to the thirteen point Financial Distress Checklist, the Financial Health Indicators provide more detailed formulas and methods for determining financial condition and will need to be completed by a team of qualified financial analysts.

[1] Justice, Jonathan and Scorsone, Eric. "Measuring and Predicting Local Government Fiscal Stress" in Levine, Helisse; Justice, Jonathan; Scorsone, Eric. Handbook of Local Government Fiscal Health. Jones and Bartlett Learning, Burlington, MA 2012.

[2] Groves, Sanford M. and Valente, Maureen Godsey. Revised Nollenburg, Karl. Evaluating Financial Condition: A Handbook for Local Government, 4th edition. International City/County Manager Association (ICMA), USA, 2003.

[3] The continuing impacts of the dissolution of Redevelopment Agencies notwithstanding. These impacts should be taken into account as appropriate in these financial health measures.

[4] For more information, see Multari, Coleman, Hampian and Statler, *Guide to Local Government Finance in California*, Solano Press Books, 2012.

Questions, comments, improvements? Michael Coleman 530-758-3952 coleman@munwest.com
CaliforniaCityFinance.com, The California Local Government Finance Almanac

The California Municipal Financial Health Diagnostic Financial Distress Checklist

Measures	1. The city has recurring general fund operating deficits.	◆
	2. General fund reserves are decreasing over multiple consecutive years.	◆
	3. General fund current liabilities (including short-term debt and accounts payable within 60 days) are increasing. Cash and short-term investments are decreasing.	◆
	4. General fund fixed costs, salaries and benefits are increasing over multiple years at a rate faster than recurring revenue growth.	●
	5. The general fund is subsidizing other enterprises or special funds.	◆
Practices and Conditions	6. The city council's authority to make changes is constrained by charter, contract, or law. (e.g. binding arbitration, minimum spending, minimum staffing or compensation formulas, etc.)	👍
	7. The general fund budget has been balanced repeatedly with reserves, selling assets, deferring asset maintenance.	◆
	8. The general fund budget has been balanced repeatedly with short-term borrowing, internal borrowing or transfers from special funds.	👍
	9. General fund pension liabilities, post-employment or other non-salary benefits have been repeatedly deferred or costs have not been determined, disclosed or actuarially funded.	👍
	10. General fund debt service payments have been "backloaded" into future years.	👍
	11. Ongoing general fund operating costs are being funded with temporary development revenues.	👍
	12. Financial Reports are not being filed on time. (CAFR, Annual Audit, State Controller's Financial Transactions Report)	👍
	13. Public service levels are far below standards needed in this community.	●
For detailed indicators related to these points see the Financial Health Indicators .		

WARNING SIGNS Indications of Crisis

- ☐ Failure to pay an undisputed claim from a creditor within 90 days past claim date.
- ☐ Failure to forward income taxes withheld or Social Security contributions for over 30 days past the due date.
- ☐ Failure to make *required* pension fund contributions on time.
- ☐ Missing a payroll for 7 days.
- ☐ General fund available unrestricted balance for the end of the current fiscal year will be negative.

The California Municipal Financial Health Diagnostic Financial Health Indicators - Summary

In order to adequately address the thirteen points of the *Financial Distress Checklist*, you will need to determine the *Financial Health Indicators*. Use the *Indicators worksheets* to make these determinations. In those worksheets you will find seven quantitative measures to calculate for the current and two prior fiscal years (the first indicator includes three measures). You will also need to project these measures for the next three years. In addition, there are eight other indicators which evaluate current and recent financial policy, practices and conditions. The *Data Gathering worksheet* might be helpful in gathering the information you will need to complete the Indicators worksheets. Rate each indicator based on your determinations. The ratings input in the indicators worksheets will be summarized automatically in the *Summary* table below and in the *Financial Distress Checklist*.

City of Rio Dell

General Fund

The California Municipal Financial Health Diagnostic Financial Health Indicators - Summary		
Indicator	Rating	
1. Net Operating deficit / surplus		Caution
2. Fund balance		Caution
3. Liquidity		Caution
4. Fixed costs & labor costs		Warning
5. General fund subsidies of other funds		Caution
6. Constraints on budgetary discretion		Healthy
7. Balancing the budget with temporary funds		Caution
8. Balancing the budget with borrowing		Healthy
9. Balancing the budget by deferring employee compensation costs		Healthy
10. Balancing the budget with backloaded debt service payments		Healthy
11. Funding operating costs with non-recurring development revenues		Healthy
12. Timeliness and accuracy of financial reports		Healthy
13. Service level solvency		Warning

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City of Rio Dell

General Fund

The California Municipal Financial Health Diagnostic: Financial Health Indicators

Operating Deficit/Surplus

The simplest measure of annual operating deficit/surplus is the difference between total revenues and total spending. General fund operating deficits may be an indication that the government's financial condition is unsustainably out of balance and that corrections to bring the finances into a sustainable condition are not occurring. Though an operating deficit in any one year may not be a cause for concern (because, for example, reserves or one-time remedies might be available to cover the difference), frequent and increasing deficits may indicate that the government's activities are not sustainable within the revenues available over time.

Taken as a percentage of total revenues, the city's operating deficit/surplus tells us very plainly if current resources in the fund are sufficient to cover current expenditures. The data to compute this measure should be readily available in the financial statements (comprehensive annual financial reports) of the city. This is measure 1a below.

But a budget can be balanced and an ongoing structural problem masked if a deficit is covered by temporary solutions, such as non-recurring revenues like limited-term grants, land sale income, or transfers from other funds. This approach cannot be relied upon in the long-run (over multiple years). Measure 1b takes a step further than 1a by taking these temporary revenues out of the equation to see how much worse the revenue shortfall becomes at current spending levels.

Still, this may not show the whole picture. If certain current financial obligations are being delayed and not budgeted, then the financial position shown in measure 1b is still incomplete. Measure 1c takes into account "unbudgeted current liabilities" such as Other Post-Employment Benefits (OPEB); unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. For the purpose of determining long run solvency, Measure 1c is the best indicator of a city's true fiscal operating position because it reflects the level of spending actually needed to sustain your current level of service over time. If these deferred costs are significant, then your fiscal imbalance may be much worse than you thought. If you cannot find sufficient information to determine these unbudgeted liabilities, that, in itself, is reason for substantial concern (See indicator # 9).

1a Gross Annual Deficit/Surplus - unadjusted, using all general fund revenues and expenditures				
	2011-2012	2012-2013	current year 2013-2014	2014-2015 projected
	3.01%	-1.31%	-11.43%	-4.32%
Formula				
	$\frac{\text{gross annual deficit/surplus as a percent of revenues}}{\text{gross current revenues}} = \frac{\left[\begin{array}{l} \text{gross current} \\ \text{revenues} \end{array} \right] - \left[\begin{array}{l} \text{gross current} \\ \text{expenditures} \end{array} \right]}{\text{gross current revenues}}$			For comparison purposes
1b Net Operating Deficit/Surplus - sustainable, omitting non-recurring revenues				
	2011-2012	2012-2013	current year 2013-2014	2014-2015 projected
	-0.52%	-9.64%	-3.38%	3.37%
Formula				
	$\frac{\text{net operating deficit/surplus as a percent of revenues}}{\text{net operating revenues}} = \frac{\left[\begin{array}{l} \text{net operating} \\ \text{revenues} \end{array} \right] - \left[\begin{array}{l} \text{temporary} \\ \text{revenues} \end{array} \right] - \left[\begin{array}{l} \text{net operating} \\ \text{expenditures} \end{array} \right]}{\text{net operating revenues}}$			Negative Indicator
				• Recurring AND static or increasing deficit over consecutive years.
				For comparison purposes

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of Rio Dell

General Fund

1c Net True Operating Deficit/Surplus - complete, adding unbudgeted general fund liabilities				
2011-2012	2012-2013	current year 2013-2014	2014-2015 projected	2015-2016 projected
-3.67%	-13.95%	-9.23%	-0.93%	2016-17 projected
Q1				
Formula $\text{net true operating deficit/surplus as a percent of revenues} = \frac{\left(\begin{array}{c} \text{net operating revenues} \\ - \left(\begin{array}{c} \text{temporary revenues} \\ - \left(\begin{array}{c} \text{net operating expenditures} \\ - \left(\begin{array}{c} \text{unbudgeted current liabilities} \end{array} \right) \end{array} \right) \end{array} \right)}{\text{net operating revenues}}$			Score: Warning-Red: Persistent & increasing deficits over consecutive years. Caution-Yellow: Deficits are infrequent or relatively marginal compared to fund balance (see #2 below) and/or there is a reasonable plan for bringing revenues and spending into balance. Good-Green: not an issue of concern.	
			<input type="radio"/>	
			<input checked="" type="radio"/>	
			<input type="radio"/>	

Definitions

Gross current revenues. See CAFR Statement of Revenues and Expenditures "total revenues."

Gross current expenditures. See CAFR Statement of Revenues and Expenditures "total expenditures"

Net operating revenues. Net operating revenues equals gross revenues and transfers in, minus revenues restricted to capital improvements minus revenues legally restricted to special purposes. Transfers related to non-operating activities should be excluded.

Temporary revenues. Temporary revenues include any non-recurring revenues that derive from short-term activities and cannot be relied upon in the long-run (over multiple years). This might include revenues from land sales, one-time transfers from other funds, limited-term grants, court settlements or major donations. You might also consider excluding receipt of construction-related revenues from a given project that are significantly in excess of an "average" year, if this represents a level of revenue unlikely to be repeated. Back taxes and late payments do not have to be omitted because they just make up for what was not received in a prior year.

Net operating expenditures. Net operating expenditures equals total expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

Unbudgeted current liabilities. The amortized costs of long-term general fund liabilities not already included in "net operating expenditures." This includes amounts not budgeted or expended that "should be" in order to pay the current year portion of liabilities. Examples: unbudgeted actuarially required contributions (ARC) to Other Post-Employment Benefits (OPEB) or pension systems; unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure. If there is insufficient information to determine these unbudgeted liabilities, that, in itself, is reason for substantial concern (See indicator #9).

City of Rio Dell General Fund

Fund Balance

A positive fund balance, or reserves, is important for any government to withstand financial risk over time. Unanticipated fluctuations in revenues may occur from economic impacts or state take-ways. "Financial reserves" are important to meet unforeseen revenue shortfalls or expenditure overages. But reserves cannot be relied upon to cover financial shortfalls that are more than temporary. An unplanned decline in unreserved fund balances as a percentage of operating revenues over time suggests the government is less able to withstand financial emergencies.

The right level of fund balance varies depending on many factors including levels of risk and revenue volatility but, generally speaking, dropping below 8% may be cause for concern. The Government Finance Officers Association recommends maintaining a 5-15% reserve.

2 Fund Balance		2011-2012	2012-2013	current year 2013-2014	2014-2015 projected	2015-2016 projected	2016-17 projected	Q2																													
		157.81%	151.45%	135.12%	135.72%																																
Formula		Fund balance as a percent of expenditures = $\frac{\text{unreserved fund balance}}{\text{net operating expenditures}}$			Score: Warning-Red: Persistently & substantially decreasing or is below 8%. Caution-Yellow: Has decreased but remains above 8% and there is a reasonable plan for stabilizing. Green - not concerning			<input type="radio"/> <input checked="" type="radio"/> <input type="radio"/>																													
Definitions																																					
Unreserved fund balance		is fund balance not reserved in accordance with state law, charter or contractual obligation. This includes total fund balance minus nonspendable, restricted or committed resources.																																			
Net operating expenditures.		Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.																																			
		<table><tr><th colspan="5">Fund Balance Components¹</th></tr><tr><th></th><th>Nonspendable</th><th>Restricted</th><th>Committed</th><th>Assigned</th><th>Unassigned</th></tr><tr><td>Total Fund Balance</td><td>x</td><td>x</td><td>x</td><td>x</td><td>x</td></tr><tr><td>Unrestricted Fund Balance</td><td></td><td></td><td>x</td><td>x</td><td>x</td></tr><tr><td>Unreserved Fund Balance (AKA "Balance available for assignment")</td><td></td><td></td><td></td><td>x</td><td>x</td></tr></table>							Fund Balance Components ¹						Nonspendable	Restricted	Committed	Assigned	Unassigned	Total Fund Balance	x	x	x	x	x	Unrestricted Fund Balance			x	x	x	Unreserved Fund Balance (AKA "Balance available for assignment")				x	x
Fund Balance Components ¹																																					
	Nonspendable	Restricted	Committed	Assigned	Unassigned																																
Total Fund Balance	x	x	x	x	x																																
Unrestricted Fund Balance			x	x	x																																
Unreserved Fund Balance (AKA "Balance available for assignment")				x	x																																

I. See Stephen J. Gauthier, "Governmental Accounting, Auditing, and Financial Reporting." (The "Blue Book") 2012 Government Finance Officers Association

1. See Stephen J. Gauthier, "Governmental Accounting, Auditing, and Financial Reporting." (The "Blue Book") 2012 Government Finance Officers Association.



The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of Rio Dell

General Fund

Liquidity

A decreasing amount of cash and short-term investments as a percentage of current liabilities suggests the government is less able to pay its short-term obligations. Increasing current liabilities at the end of the year as a percentage of net operating revenues indicates liquidity problems and/or deficit spending. Liquidity measures the amount of readily available financial resources relative to immediate financial commitments (current liabilities).

3 Liquidity				2016-17 projected
2011-2012	2012-2013	current year 2013-2014	2014-2015 projected	2015-2016 projected
1768.87%	2065.23%	936.32%	1158.60%	
Q3				
Formula $\text{liquidity} = \frac{\text{cash and short term investments}}{\text{current liabilities}}$		Score: Warning-Red: Persistently & substantially decreasing. Caution-Yellow: Has decreased but there is a reasonable plan for stabilizing. Good-Green: not an issue of concern.		
Definitions Current liabilities is the sum of all liabilities due at the end of the fiscal year including short-term debt, current portion of long-term debt, all accounts payable accrued IMPORTANT: Include <ul style="list-style-type: none"> Advances and amounts due to other funds, including internal funds from pooled cash transactions or borrowing. Increases in debt service payments due to financings. Cash and short-term investments includes cash on hand and in the bank as well as other assets that can easily be converted to cash.				

City of Rio Dell

General Fund

Fixed Costs and Budget Flexibility

Increasing fixed costs as a percentage of net operating expenditures may indicate an unsustainable financial structure where the government has limited ability to make necessary budget changes. Fixed costs may be changing over time but cannot be easily altered.

A major component of general fund spending is labor costs for salaries and benefits; often these costs are anything but fixed, as costs continue to escalate, but as long as the employees are on the payroll, these costs are unavoidable. This indicator computes the proportion of net annual operating expenses that these fixed and labor costs represent, to show the degree of flexibility the city has in making budget reductions. As with all these measures, compute this for general fund and other funds separately.

Some cities find themselves using the general fund to subsidize golf course rates; water, sewer, transit, parking or other enterprise operations; or pay debt service or capital improvement costs that should arguably be paid by proprietary or special revenue funds. Often this is because user fees are not sufficiently high enough to be self-supporting. Sometimes it is because debt obligations were incurred that burdened the general fund with a pledge to support bonds if the intended repayment source (development fees, enterprise fund) proved inadequate. These subsidies limit budget flexibility if they are a significant portion of the general fund net operating expenditures and/or if the trend is increasing.

Constraints on the budgetary discretion of the city council include binding arbitration or required formulas or third party agreement to alter compensation, spending or minimum staffing. These legal constraints impair the city's ability to achieve solutions when in fiscal distress and may also accelerate cost increases over time.

Definitions

Salaries and wages are compensation paid directly to employees.

Benefits include costs for contributions to FICA, pension, life insurance, health insurance, etc. and current contributions to self-insurance funds.

Fixed costs are those costs over which the government has little control in the short run because of contractual agreements, charter restrictions, or state or federal law, other than those costs already included under salaries, wages or benefits. Non-labor fixed costs include debt service, retiree health payments, lease-purchase payments, utilities, contracted goods and services, etc.

Net operating expenditures. Net operating expenditures equals expenditures (after credits/reimbursements) and transfers out, minus capital improvement expenditures (or transfers out for capital purposes), minus expenditures of revenues legally restricted to special purposes.

Subsidy Expenditures / Transfers Out. Total of expenditures and transfers out to support enterprises or special funds.

4 Fixed Costs plus Labor Costs

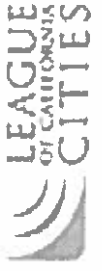
<u>2011-2012</u>	<u>2012-2013</u>	<u>current year 2013-2014</u>	<u>2014-2015 projected</u>	<u>2015-2016 projected</u>	<u>2016-17 projected</u>	Q4
85.93%	86.54%	86.16%	89.28%			
Formula						
Fixed costs and labor costs as a percent of expenditures		$\frac{\text{salaries} + \text{wages} + \text{benefits} + \text{fixed costs}}{\text{net operating expenditures}}$		Score:		
				Warning-Red: Increasing or over 80%.		
				Caution-Yellow: Has increased but is projected to stabilize or decline.		
				Good-Green: not an issue of concern.		

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of Rio Dell

General Fund

5 General fund subsidy of other funds				
2011-2012 0.00%	2012-2013 0.00%	current year 2013-2014 0.00%	2014-2015 projected 3.62%	2015-2016 projected 2016-17 projected
Formula Subsidy costs as a percent of expenditures = $\frac{\text{Subsidy Expenditures and Subsidy Transfers Out}}{\text{net operating expenditures}}$				
Score: Warning-Red: Increasing or over 5%. Caution-Yellow: Has increased but is projected to stabilize or decline. Good-Green: not an issue of concern.				
6 Constraints on Budgetary Discretion				
Do charter provisions or other legal commitments (contracts, court decisions/settlements) restrict the city council's authority?				
• Binding arbitration: required submission of a dispute to a third person whose decision is obligatory. • Formulas require minimum employee compensation, hiring or staffing levels, or spending levels or require the agreement of others. • General fund is pledged as support, or public facilities as security, for non-general fund debt. • Others: restrictions on contracting out, voter-approved tax expiring.				
Score: Warning-Red: Yes - restrictions. Caution-Yellow: Yes but minimal/workable. Green - no restrictions				



The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of Rio Dell

General Fund

Financial Practices

A city's financial and budgetary management practices may indicate the degree of financial distress. Practices that should be rarely used include solving budgetary imbalances with temporary revenues or cuts (such as furloughs), internal borrowing from special funds beyond budget years (i.e. for more than cash flow), deferring pension or other employee costs, and backloaded debt service schedules. Financial trouble is also strongly correlated with a local government's failure to file financial reports on time.

7 Balancing the budget with temporary funds Has the general fund (budget or financial year close) been balanced with reserves • selling assets • deferring asset maintenance or operating costs ?	2011-2012 ✓ NO	2012-2013 ✓ NO	2013-2014 ✓ Current Year YES	Score: Warning-Red: Yes, multiple years. Caution-Yellow: Yes but minimal/workable. Good-Green: No. Not a concern.	Q7
8 Balancing the budget with borrowing Has the general fund (budget or financial year close) been balanced with short-term borrowing, • internal borrowing (including transfers that must be repaid), • amounts owed to other funds from pooled cash ?	2011-2012 ✓ NO	2012-2013 ✓ NO	2013-2014 ✓ Current Year NO	Score: Warning-Red: Yes multiple instances. Caution-Yellow: Yes but minimal/workable. Good-Green: No. Not a concern.	Q8
9 Balancing the budget by deferring employee compensation costs Has the general fund been balanced by deferring payments for or not paying the current actuarially determined costs of ... • pension, other post-employment benefit liabilities (e.g., compensated absences, deferred comp, retiree medical, etc.) • risk programs (e.g., workers comp and liability funds, etc.) • pension obligation bonds which presume overly optimistic payroll growth?	2011-2012 ✓ NO	2012-2013 ✓ NO	2013-2014 ✓ Current Year NO	Score: Warning-Red: Yes multiple years. Caution-Yellow: Yes but minimal/workable. Good-Green: No. Not a concern.	Q9
10 Balancing the budget with backloaded debt service Have general fund debt payment schedules been backloaded (e.g., capital appreciation bonds or other financings with deferred/increasing payment schedules over time)?	2011-2012 ✓ NO	2012-2013 ✓ NO	2013-2014 ✓ Current Year NO	Score: Warning-Red: Yes. Caution-Yellow: Yes but minimal/workable. Good-Green: No. Not a concern.	Q10

The California Municipal Financial Health Diagnostic: Financial Health Indicators

City of Rio Dell

General Fund

11 Funding operating costs with non-recurring development revenues				Q11
Has the general fund (budget or financial year close) been balanced relying on non-recurring development revenues to fund on-going operating costs or debt service other than work associated with development? (e.g., developer fees or taxes, sales taxes from construction, etc. funding other than building/planning staff)	2011-2012	2012-2013	2013-2014 Current Year	Score:
	NO	NO	NO	Warning-Red: Yes. Caution-Yellow: Yes but minimal/workable. Good-Green: No. Not a concern.
				<input type="radio"/>
12 Timeliness and accuracy of financial reports				Q12
Have annual financial reports <i>not</i> been filed on time ? • Comprehensive Annual Financial Report (CAFR) • State Controller's Financial Transactions Report	2011-2012	2012-2013	2013-2014 Current Year	Score:
	NO	NO	NO	Warning-Red: Yes. Not filed on time. Caution-Yellow: Yes but special circumstances. Green- No: filed correctly and on time.
				<input type="radio"/>
13 Service level solvency				Q13
Are public service levels below standards in this community ? e.g., emergency response times, road condition, facility maintenance, etc.	2011-2012	2012-2013	2013-2014 Current Year	Score:
	YES	YES	YES	Warning-Red: Far below standards. Caution-Yellow: Below standards but will improve. Green- Service levels meet standards.
				<input type="radio"/>

Data Gathering Worksheet

This worksheet is a tool to 1) help the analyst find the figures and put them together; 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

Data Component	Source of Data	Use for Indicator	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
Year (e.g., 2013-14, etc.)			2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-17
a Gross current revenues	CAFR* Statement of Revenues and Expenditures "total revenues"	1a	802180	811392	784288	815838		
b Transfers in	CAFR* Statement of Revenues and Expenditures "total revenues"							
c Revenues restricted to capital improvements (by law or contract)	Staff analysis		23913	0	0	0		
d Revenues legally restricted to special purposes	Staff analysis		0	0	0	0		
e Net operating revenues	line "a" plus line "b" minus line "c" minus line "d"	1b, 1c	778,267	811,392	784,288	815,838		
Net operating revenues equals gross revenues and transfers in, minus revenues restricted to capital improvements, minus revenues legally restricted to special purposes.								
f Temporary revenues (other than those included in b or c)	Staff analysis	1b, 1c	52565	81756	0	3000		
Temporary revenues include any non-recurring revenues that derive from short-term activities and cannot be relied upon in the long-run (over multiple years). This might include revenues from land sales, one-time transfers from other funds, limited-term grants, court settlements or major donations. Optionally, you might consider also excluding receipt of construction-related revenues from a given project that are significantly in excess of an "average" year, if this represents a level of revenue unlikely to be repeated. Back taxes and late payments do not have to be omitted because they just make up for what was not received in a prior year.								
g Gross current expenditures	CAFR* Statement of Revenues and Expenditures "total expenditures"	1a	778012	822025	873970	851043		



Data Gathering Worksheet

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

Data Component	Source of Data	Use for Indicator	Year-2	PriorYr	CurrentYr (estimated)	Next Year (projected)	Year+2 (projected)	Year+3 (projected)
h Transfers out	CAFR* Statement of Revenues and Expenditures "total expenditures"							
i Capital project expenditures	CAFR* Statement of Revenues and Expenditures "capital outlay"		34377	8122	31586	23334		
ia Other one-time or temporary expenditures	Staff analysis		13892	6069	31593	42400		
j Net operating expenditures	line "g" plus line "h" minus line "i" minus line "d"	1b, 1c, 2, 4, 5	729,743	807,834	810,791	785,309		
Net operating expenditures. Net operating expenditures equals gross expenditures minus capital improvement expenditures minus expenditures of revenues legally restricted to special purposes.								
Unbudgeted current liabilities	Staff analysis	1c	24527	35004	45865	35132		
Unbudgeted current liabilities. The amortized costs of long term general fund liabilities not already included in "net operating expenditures." This includes amounts not budgeted or expended that "should be" in order to pay the current year portion of liabilities. Examples: unbudgeted actuarially required contributions (ARC) to Other Post-Employment Benefits (OPEB) or pension systems; unbudgeted earned leave cash-out liabilities; maintenance and replacement costs of vehicles, technology, buildings, streets, and other properties and infrastructure.								
l Total Fund Balance	CAFR* Balance Sheet	-	1159676	1230796	1125930	1093725		
m Nonspendable, restricted and committed fund balance	CAFR* Balance Sheet	-	8052	7294	30380	27891		
n Unreserved fund balance	line "l" minus line "m"	2	1,151,624	1,223,502	1,095,550	1,065,834		
Unreserved fund balance is fund balance not reserved in accordance with state law, charter or contractual obligation. This includes total fund balance minus nonspendable, restricted or committed resources. Review "committed" fund balance for any amounts that could be considered available and unencumbered by law or contract.								



Data Gathering Worksheet

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

Data Component	Source of Data	Use for Indicator	Year-2	Prior Yr	Current Yr (estimated)	Next Year (projected)	Year-2 (projected)	Year-3 (projected)
o	Cash and short-term investments	3	1127267	1143603	1195320	840021		
Cash and short-term investments includes cash on hand and in the bank as well as other assets that can easily be converted to cash.								
p	Current liabilities	3	63728	55374	127661	72503		
*Current liabilities is the sum of all liabilities due at the end of the fiscal year including short-term debt, current portion of long-term debt, all accounts payable accrued liabilities and other current liabilities due to be paid within 60 days. IMPORTANT: Include <ul style="list-style-type: none"> Advances and amounts due to other funds, including internal funds from pooled cash transactions or borrowing. Increases in debt service payments due to financings. 								
q	Salaries + wages + benefits	4	542206	602331	610038	625161		
Salaries and wages are compensation paid directly to employees. Benefits include costs for contributions to FICA, pension, life insurance, health insurance, etc. and current contributions to self-insurance funds.								
r	Debt service principal (long term debt only)							
s	Debt service interest (long term and short term debt)							
t	Expenditures for federal, state or court mandated activities							
u	Pension payments							
v	Lease Purchase payments							
w	Other long term contracts							
x	Other fixed costs		84873	96759	88544	75962		
	Fixed costs	4	84,873	96,759	88,544	75,962		
y	Fixed costs are those costs over which the government has little control in the short run because of contractual agreements, charter restrictions, or state or federal law, other than those costs already included under salaries, wages or benefits. Fixed costs include debt service, retiree health payments, lease-purchase payments, utilities, contracted goods and services, etc. When it is unclear if certain costs are "fixed," consider a rule of thumb such as "can elected officials cut these costs by at least ten percent in one year."							



Data Gathering Worksheet

City of Rio Dell

General Fund

This worksheet is a tool to 1) help the analyst find the figures and put them together, 2) more clearly define all of the data elements and terms – and tie them back to standard GASB elements etc. as much as possible.

<i>Data Component</i>	<i>Source of Data</i>	<i>Use for Indicator</i>	<i>Year-2</i>	<i>Prior Yr</i>	<i>Current Yr (estimated)</i>	<i>Next Year (projected)</i>	<i>Year-2 (projected)</i>	<i>Year-3 (projected)</i>
z Subsidy Expenditures and Subsidy Transfers Out	Staff analysis based on CAFR Statement of Revenues and Expenditures	5	0	0	0	28467		



MIDYEAR BUDGET REVIEW

December 31, 2014

SUMMARY

Midyear Budget Review



There are several budget items that have been identified at midyear that Staff has recognized the need to monitor. Summarized here are the items that Staff will continue to monitor and work towards solutions to mitigate. Also highlighted are many positive activities that the City has seen over the past six months.

At midyear only 42% of budgeted Water Service (4610) revenues have been collected. If water revenues continue along the same trend as seen at midyear, the Water Fund balance may be negatively impacted by the amount that expenditures exceed revenues. The Reserve for the Water Fund at year end is estimated to be \$98,000. This will be depleted in fiscal year 2015-2016 if collection of revenues continues at the current rate. A water rate study is needed in the near future.

The aging infrastructure is also an issue within the Water Capital Fund (062). A monthly transfer of approximately \$5,000 from the Water Fund (050) to Water Capital (052) per Resolution 810-2002 is not adequate to maintain the water system. In addition this transfer takes much needed revenues away from Water Operations.

As Council is aware a position within the Finance Department expired January 31, 2015. This leaves a gap in the efficiency that the Finance Department has developed. There are several newly implemented processes including credit card payments, document storage, a purchase order system, budget monitoring, the continual management of the City's sewer billing, as well as providing administrative assistance to the Police Department one day per week. Staff recommends a budget amendment from the Contingency Line Items (8010) of the General Fund (\$5,626), Sewer Fund (\$11,252), and Water Fund (\$11,252) to continue the position for the duration of the fiscal year.

The Police Department budget has expended 56% of appropriations at midyear. The overages are health care benefits and cash outs of accrued leave. Health care benefits are expected to decline in the second half of the fiscal year, and cash outs of accrued leave remain available to some Police Department personnel.

Buildings and Grounds activities have exceeded appropriations at midyear with 64% expended. The City's Buildings and Grounds activities include City Parks and City Hall. Buildings and Grounds are part of Public Works, with the General Fund absorbing 60% of costs for the upkeep of the City's parks and buildings. The total Public Works budget has 55% of appropriations remaining.

The Building Fund (008) has received 20% of budgeted revenues at midyear and expenditures are at 54%. Despite that fees were raised 66% the Building Fund revenues remain low in comparison to budgeted amounts because when the budget was developed DANCO was expected to begin construction on 26 senior cottages. At midyear this project hasn't materialized. The current trend in the Building Fund show that a negative fund balance may result at year end.

The summary thus far was meant to highlight potential areas that may be problematic; however there are many items that have a positive note on City Operations. These items are highlighted next in order to point out the areas where the City is doing well.

In July a sanction was placed on the City by the State Water Resources Control Board (SWRCB) that reduced water usage to 50 gallons per person per day. The citizens of the Rio Dell community shown their true colors in such a positive way they literally cut water use in half City wide. With the help of Rio Dell's Citizens the City of Rio Dell steered itself out of the drastic water restriction that had been imposed. In addition, while water revenues are much needed, Rio Dell's Citizens exercised conservation for several months after the restriction was lifted and water usage is just now returning to levels prior to the SWRCB order.

The City was granted funds to build an Intertie between Scotia and Rio Dell. Although this project fell through due to no fault of the City, City Staff continued to work with Grant Management personnel and has been allowed to use these funds for redevelopment of the well system off Metropolitan Ave. The wells have the potential to be used as emergency water storage should another water curtailment become necessary.

In November Measure U was passed by the Citizens of Rio Dell. This will bring needed revenues to the General Fund. Estimates of the additional funding are \$173,000 annually. There isn't a definitive plan for the funds at midyear; however as these funds become available and the budget process begins Staff will develop a plan that will best meet the needs of the Citizens of Rio Dell.

Another positive highlight is a budgetary savings due to City Staff's agreement to decrease their health care benefits which in turn decreases the costs to the City. The savings to the City is significant at \$6,900 per month for a total of \$34,500 by year end. Overall rough estimates show this as a savings of \$13,000 to the General Fund. City Staff is to be commended for their ability to come together and opt out of their contractually agreed upon insurance coverage in order to save money for the City.

There are many positive aspects to City Operations, as well as there are areas where City Staff can see that continued monitoring is necessary and improvements need to be made. Corrections are already taking place with the decrease in health benefits costs, and Measure U revenues that go directly into the General Fund. Moreover, the General Fund Reserve remains healthy; however this is not a means to be used frequently. With these shifts in revenues and expenditures Staff has a positive outlook in their ability to meet the budgetary challenges presented here.

DEPARTMENTAL NARRATIVES
Midyear Budget Review



REVENUE DEPARTMENT (00)

The Revenue Department exists solely for tracking and reporting purposes. All revenue is recorded within the revenue department for review and analysis by the Finance Department and City Manager.

The adopted revenue budget totals \$3,121,369. Total revenues received to date are \$826,584 (28%). The low budget variance at midyear is in large part due to the actual receipt of revenues which are recorded when received, with many revenue sources lagging behind the actual period in which they represent. For example, the recording of Sales Tax revenue often shows up two months later than the period in which the State Board of Equalization collects them. This is true for the receipt of semiannual County revenues which are the majority of General Fund Revenues. Property taxes from the County are generally received in January, and therefore will not be reflected in the revenues until that time. In general, the lag in revenues received accounts for what appears as a serious gap in the collection of revenues at midyear and is directly related to the overall variance of 72% remaining uncollected.

Staff has noted any problems in the collection of revenues within the specific Departmental and Fund Narratives. Staff will reevaluate the receipt of revenues in comparison to budgeted amounts in the third quarter.

CITY MANAGER DEPARTMENT (02)

The adopted City Manager Department budget totals \$325,726. To date the amount spent is \$127,813 (39%). While the City Manager budget is well under the 50% mark for midyear, the low budget variance is largely due to two overestimations that went into the budget: The first was health insurance for the City Manager Position. When the budget was adopted the health care benefits of the new City Manager were unknown, so the benefits package was anticipated to have higher costs than are actually being incurred. The second over estimations were for Legal (5112) and Contractor/Professional Services (5115) which show a combined budgeted total of \$44,249, with 85% still remaining unspent for those line items at midyear.

FINANCE DEPARTMENT (03)

The adopted Finance Department total budget is \$302,171 with additional appropriations of \$27,939 that were approved by Council in order to keep staff at current levels. So far the Finance Department has spent 58% of Salaries and Benefits. This amount is expected to be below 100% by year end for two reasons. First, the percentage is slightly skewed at midyear because one position was budgeted for half of the year and was spent by midyear. The result is higher costs for Salary and Benefits for the first half of the year, and lower costs are expected in the second half. Second, health insurance benefit costs have been reduced and this will further reduce spending.

The anticipation of the loss of one position in the Finance Department at January 31, 2015 brings doubts to the ability of the department to handle the increased work load that has come about during the last six months. During this time many new processes and procedures have been introduced. This includes the continued upkeep related to the billing process of the new sewer rate structure, the acceptance of credit cards (both in house and on-line), a purchase order system that has been implemented to include budget monitoring, the digital storage of both current and historical City documents, and the provided assistance to the Police Department that removes one position from the front office one day a week.

Each of these tasks has made the Finance Department more efficient and adds value to the organization, but in order to keep the momentum of departmental efficiency ongoing, it is recommended that staffing levels remain stable. Staff is recommending that an additional appropriation of \$28,130 be approved by Council so that the department keeps up its current standards of efficient operations. The allocations by fund are follows:

General Fund (20%)	\$ 5,626
Sewer Operations (40%)	\$11,252
Water Operations (40%)	\$11,252

POLICE DEPARTMENT (07)

The adopted Police Department total budget is \$599,820 with an additional \$2,323 Council approved appropriation for vehicle equipment from Realignment Grant funds (AB109). The Police Department has spent 56% of budgeted Salaries and Benefits. Budgeted Overtime has 29% remaining.

An ongoing issue in the Police Department is the accrual of vacation time for Officers. With vacation capped at 120 accrued hours, many Police Department personnel lose any additional accrued vacation time beyond that amount as personnel often aren't able to take vacation time off. One solution would be to allow for more employees to cash out vacation hours; however this has a negative impact on the budget variance. A long term solution needs to be sought; otherwise Police Department personnel continue to lose any vacation hours that they would have accrued past the cap. In addition, overtime pay is often used as a means to keep police protection ongoing 24 hours a day.

Health insurance benefits for the Police Department show as being under budgeted with 33% of spending left at mid-year. A cut in health care benefits begins in February and will help to reduce the Police Department's overall spending with 44% of appropriations remaining at mid-year.

PUBLIC WORKS (09)

The adopted Public Works budget is \$1,115,998. To date 45% has been expended. Public Works Salary and Benefits to date are at 54% of appropriations and Services and Supplies are at 39% of appropriations. Like the majority of other department's budgets, health insurance is over expended with 35% remaining to be spent at mid-year. Health insurance is expected to be within budgeted amounts by year end with the employee agreed upon reduction in benefits that will ultimately reduce these costs. While the categories of Salaries and Benefits are high at midyear, overall Public Works has 55% of appropriated amounts remaining.

Buildings and Grounds Activities paid mainly out of the General Fund (000) are 4% of Public Works budget. At mid-year Salaries and Benefits for this activity are high at 63% of appropriations and Services and Supplies are also high at 67%. At midyear, Buildings and Grounds has only 36% of appropriations remaining.

The Buildings and Grounds information can be slightly misleading since 21% of these expenditures are budgeted in the water and sewer funds. Staff is unable to separately extract the costs for Buildings and Grounds that were applied to water and sewer funds. In order to more effectively track costs a Buildings and Grounds Department will need to be created in fiscal year 2015-2016.

Streets are 24% of the total Public Works budget. Salaries and Benefits for Streets are on target at 50% and Services and Supplies are under budget at 39%. At midyear Streets has 55% of appropriations remaining.

Revenues for Streets is budgeted for \$198,619 with \$96,711 collected (48%).

Sewer Operations are 37% of expenditures of the total Public Works budget. Salaries and Benefits are slightly high at 54% of appropriations and Services and Supplies are at 52% of appropriations. At midyear Sewer Operations has 47% of appropriations remaining.

Revenue for Sewer Operations (050) is budgeted at \$602,614 with \$332,172 collected (55%). Sewer Debt Service (054) has collected 53% of budgeted revenue amounts, while Sewer Capital has fallen short of collections at 35% (052). At year end these amounts can be amended with Council approval to meet the requirements of each fund since the new Sewer rate structure is set to meet the necessary costs required within each fund.

Water Operations expenditures are 35% of budgeted amounts for Public Works. Salaries and Benefits expenditures are high at 55% and Services and Supplies are low at 28% at mid-year. At midyear Water Operations has 66% of appropriations remaining.

Revenue for Water Service (4610) is budgeted at \$501,967 with \$211,620 collected (42%). The impact of applying \$4.50 per month to the Water Capital Fund (052) (per Resolution 810-2002) from each active water account has impacted Water Service revenues by \$32,733.

The previous four-year average for all water operations revenues at midyear is \$288,500. Current revenues for 2014-2015 for water operations at midyear are \$229,900. This is a deficit of \$58,600 in comparison to prior years. \$32,733 can be attributed to the Water Capital Fund, while the remaining deficit is likely due to the drought and state sanctions that limited water use and made citizens aware of the water crisis that is prevalent throughout the state.

Units of water in comparison to last year at this time have fallen by 10,577 units. There were 54,812 units of water consumed at midyear in 2013-2014 compared to 44,235 units consumed at current midyear 2014-2015.

PLANNING DEPARTMENT (10)

Total appropriations for the Planning Department are \$114,620. The Salaries and Benefits for the Planning Department are under budgeted appropriations at 46%. Services and Supplies are low at 24% at midyear. The Planning Department budget variance is at 43% overall, with 57% remaining to be spent at midyear.

BUILDING DEPARTMENT (11)

Total appropriations for the Building Department are \$75,182. Salaries and Benefits for the Building Department are at 48% of appropriations. Services and Supplies are high at 79% of appropriations. The Building Department budget variance is at 54% overall, with 46% remaining to be spent at midyear.

The newly created Building Fund (008) is used to track revenues and expenditures for the activities of related to Building. Staff is currently evaluating one item in particular that went into the adopted budget in the amount of \$5,859 as an expenditure towards the Building Fund. This item may have been incorrectly charged to the Building Fund. Staff will come back to Council at a later point in time to make the budget adjustment, if necessary, as well as transfer these costs out of the Building Fund to the General Fund (60%), Water and Sewer Funds (21%), since these expenditures fall under the Buildings and Grounds activity.

CITY COUNCIL (12)

The adopted budget for the City Council is \$11,512. This has been spent by 50% with 40% of the costs going towards California League of Cities membership dues. Water and Sewer expenditures at midyear that come out of the Council Budget for the Rio Dell Fire Department and Library are \$1,899. There is 44% of spending remaining for the donated amounts for Water and Sewer for the RFD and Library. These costs come directly out of the General Fund.

CAPITAL PROJECTS (14)

The Capital Projects budgeted appropriations total \$123,920. The amounts are for a drainage study at Ogle/Bellevue (\$45,000), a backup generator for the Water Infiltration Gallery (\$35,000), water line repairs at Old Ranch Road (\$10,000), and school property and drainage ditch surveys (\$33,920).

Currently Staff is evaluating the Capital Projects budget and will report back to Council at the third quarter budget review.

FUND NARRATIVES

Midyear Budget Review



GENERAL FUND (000)

Revenues for the General Fund at midyear are \$66,604 (9%). Revenues are very low because the City hasn't received payment from the County for property taxes and other apportionments due to the lag in collection and payment. The County funds make up the majority of revenues for the General Fund. The third quarter report will give a better estimation of revenues as the first payment from the Assessor's office will have been received by that point in time.

Expenditures for the General Fund are at 50% for midyear. Health benefits have gone over appropriations with only 38% remaining. The health care budget variance is expected to resolve itself with the lower cost of health benefits that begins in February 2015. Vehicle repairs (5213) have 39% remaining. This is mainly due to unforeseen repairs needed for Police Department vehicles. With a high insurance deductible for vehicles the City often doesn't submit insurance claims and the repairs are paid for by the City.

GENERAL FUND YEAREND OUTLOOK

The health care benefits savings is estimated to be \$13,000 for the General Fund. Even with this savings, the *departmental expenditures* for the General Fund are trending towards exceeding appropriations by an estimate of \$25,000 due mainly to Buildings and Grounds and Police Department costs that are expected to exceed their respective budgets. However, the *Contingency line item* for the General Fund still has \$31,000 remaining at midyear and this amount can be used to absorb the excess spending for a savings of \$6,000 for the General Fund budget. Measure U revenues will be collected for the last quarter of the fiscal year and are estimated to be \$40,000, which will come in as another addition to the General Fund Reserves.

Based on these projections Staff doesn't foresee any additional draws on the General Fund Reserve at yearend. Staff will continue to monitor all departmental budgets. This includes the Police Department budget that is funded 82% out of the General Fund and is at 56% of appropriations, and the Buildings and Grounds budget that is funded 60% out of the General Fund and is at 64% of appropriations.

GAS TAX FUND (020)

Revenues for the Gas Tax Fund are at 51% of expected receipts. There aren't any anticipated problems regarding revenues at this time in the Gas Tax Fund.

Expenditures for the Gas Tax Fund are at 37%, leaving 63% of appropriations still remaining.

TDA FUND (024)

The TDA Fund revenue to date is \$40,647. This is 37% of budgeted revenues. A portion of budgeted revenues for this fund are pass-thru funds that go to Humboldt County Association of Governments (HCAOG) in the amount of \$40,647 for FY 2014-2015. This amount has already been received and passed thru to HCAOG.

Expenditures for the TDA Fund are at 46% of appropriations. The largest expense in the TDA Fund is the pass thru amount to HCAOG, with the remainder dedicated towards Streets maintenance and repairs.

SOLID WASTE FUND (027) (AB939)

The Solid Waste Fund has received 26% of revenues and expended 86% of appropriations. The Solid Waste Fund receives pass-thru funds of \$7,000 that go to Humboldt Waste Management Authority. The pass-thru allocation has been \$5,000 in past years, but for the 2014-2015 fiscal year the amount to HWMA is \$7,000. The additional \$2,000 wasn't included in the budget. One week of the City Manager's salary is budgeted out of the Solid Waste fund.

SLESF (040)

The SLESF Fund total budget is \$108,335 and pays for 1 ½ Officer's positions annually in the Police Department. Expenditures remaining are 44%. Actual expenditures have run higher than anticipated at midyear due to overtime costs.

To date the SLESF fund has received 25% of revenues. Revenue collection for the SLESF Fund is expected to be fully collected by year end. Staff will again analyze revenues and expenditures in the SLESF Fund at the third quarter.

REALIGNMENT GRANT (046)

The Realignment Grant is to assist the Police Department within their respective communities due to the release of prisoners through AB109. Grant funds for the Police Department have been appropriated for administrative help one day per week, which allows Officers to be more readily available in the community. Budget savings in this fund are expected due to shared staffing between the Finance Department and the Police Department. There have been times when Finance employees aren't able to give administrative assistance due to timing of billings and collections of utility service accounts.

Appropriations from the Realignment Grant have also been spent on vehicle equipment for Police Department vehicles and office equipment. At midyear there is 42% of appropriations still remaining.

BUILDING DEPARTMENT TRUST FUND (008)

Revenues for the Building Fund are budgeted for \$81,042. This includes a subsidy of \$30,967 from the General Fund to cover appropriations for the 2014-2015 fiscal year. The actual collection of revenues in the Building Fund at midyear is \$16,442 (20%). If revenues remain at their current pace a short-fall of \$17,000 is anticipated in relation to the budgeted amount of \$50,075.

Building Inspection Services that have been contracted out for FY 2014-2015 to the City of Fortuna have come in 42% less than last year's independent contractor costs. Last year's cost for contracted services from July 1 to December 31 was \$8,950, while the City of Fortuna's costs for the same period in the current fiscal year are \$5,220. The savings is significant, but a negative fund balance is projected at year end unless revenues significantly increase.

SEWER FUND (050)

The adopted budget for the Sewer Fund is \$621,798 and accounts for 37% of Public Works budget. At midyear 51% of Sewer appropriations have been spent and 56% of revenues have been collected. Line items for Salaries and Benefits have exceeded the midyear mark averaging 58% in expenditures in comparison to budgeted amounts. This is expected to decrease with the cost reduction expected that stems from a reduction in health benefits. Overall the Sewer Fund has 49% of appropriations remaining. There aren't any anticipated budgetary problems in the Sewer Fund by yearend. Staff will continue to monitor costs.

WATER FUND (060)

The Water Fund Reserves are expected to be emptied in the next fiscal year 2015-2016. Staff has begun to address this problem and in the current Water Operations budget there is \$25,000 appropriated for a water rate study.

The total budgeted appropriations for the current fiscal year for the Water Fund are \$717,973. This is \$166,984 Water Debt Service Fund transfer plus \$550,989 appropriations. The transfer accounts for 23% of Water Fund expenditures, while revenues were estimated to cover 77% of appropriations. The adopted budget reflects an estimated Reserve total for the Water Fund to be \$98,052 at year end. This is only 9% of the required 30% reserve amount.

Revenues for the Water Fund are at 43% of collection. If the current trend of water revenues remains the same, the Water Fund reserve balance will be negatively impacted at year end by the amount that spending exceeds revenues.

NUISANCE ABATEMENT FUND (080)

The Nuisance Abate Fund has a zero Fund Balance at December 31, 2014. However, in January the Nuisance Abatement Fund incurred costs associated with Council approved demolition and cleanup of a lot within City limits. At January 31, 2014 the fund has incurred a negative fund balance of \$6,936. The amount is fully collectible since a property lien has been placed against the parcel. The amount of time it will take for reimbursement will depend on the collections process thru the County Assessor's Office.

2nd Quarter Revenue and Expenditure Report By Fund

4999

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City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

REVENUE	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
4010 Tax - Property Current Secured	0	103,921	(103,921)	103,921	(103,921)	100
4011 Tax - Property Current Unsecur	0	3,600	(3,600)	3,600	(3,600)	100
4025 Tax - Supplemental Roll	0	2,200	(2,200)	2,200	(2,200)	100
4026 Tax - Home Owner's Property	0	1,600	(1,600)	1,600	(1,600)	100
4030 Tax - Transient Occupancy Tax	4,756	11,000	(6,244)	11,000	(6,244)	57
4035 Tax - Timber Yield	0	12	(12)	12	(12)	100
4040 Tax - Retail Sales	28,501	173,010	(144,509)	129,500	(100,999)	78
4041 Tax - In Lieu Retail Sales - County	0	0	0	43,510	(43,510)	100
4045 Tax - (HCAOG) Transportation - TDA	40,646	108,609	(67,963)	108,609	(67,963)	63
4048 Tax - Gasoline	56,065	90,010	(33,945)	90,010	(33,945)	38
4050 Tax - Documentary Real Property	0	2,300	(2,300)	2,300	(2,300)	100
4056 Tax - Public Safety .5% sales	0	3,300	(3,300)	3,300	(3,300)	100
4110 Fees - Franchise - Electric	0	28,000	(28,000)	28,000	(28,000)	100
4115 Fees - Franchise - Gas	0	6,300	(6,300)	6,300	(6,300)	100
4120 Fees - Franchise - Garbage	3,994	15,275	(11,281)	15,275	(11,281)	74
4125 Fees - Franchise - Cable TV	8,593	33,000	(24,407)	33,000	(24,407)	74
4150 Fees - Business License	3,650	8,000	(4,351)	8,000	(4,351)	54
4151 Fees - Business License CASP SB1186	98	200	(102)	200	(102)	51
4162 Fees - Motor Vehicle License (VLF)	1,386	7,600	(6,214)	7,600	(6,214)	82
4163 Fees - In Lieu VLF - County	0	340,094	(340,094)	340,094	(340,094)	100
4170 Fees - Animal License	874	1,000	(126)	1,000	(126)	13
4173 Fees - Animal Control/Relinq.	1,077	1,200	(123)	1,200	(123)	10
4178 Fees - Booking	0	500	(500)	500	(500)	100
4180 Fees - Notary	110	0	110	0	110	0
4183 Fees - Special Police Services	2,105	1,500	605	1,500	605	(40)
4185 Fees - Street & Sidewalks	0	500	(500)	500	(500)	100
4186 Fees - Weed & Lot	0	300	(300)	300	(300)	100
4190 Fees - Integrated Waste Management	2,193	8,500	(6,307)	8,500	(6,307)	74
4195 Fees - Customer fax and copy	13	25	(12)	25	(12)	49
4310 Interest Income	(4)	100	(104)	100	(104)	104
4320 Rental Income - U.S. Cellular	3,287	6,370	(3,084)	6,370	(3,084)	48
4321 Rental Income - T. Mobile	5,413	11,681	(6,268)	11,681	(6,268)	54
4410 Building Plan - Constr Permits	6,274	30,000	(23,726)	30,000	(23,726)	79
4420 Planning - Zoning Fees	1,290	8,000	(6,710)	8,000	(6,710)	84
4430 Planning - Subdivison Fee	0	1,500	(1,500)	1,500	(1,500)	100
4435 Planning - Home Occupation Permit Fee	120	500	(380)	500	(380)	76
4440 Building Plan - Plan Check Fee	2,744	19,800	(17,056)	19,800	(17,056)	86
4445 Building - Administrative Fees	6,840	150	6,690	150	6,690	(4,460)
4455 Planning - Other	138	0	138	0	138	0
4456 Planning - Parks & Recreation	1,500	0	1,500	0	1,500	0
Development Fees						
4460 Building Plan - Seismic Fees	54	125	(71)	125	(71)	57
4462 Building Standards- SB1473	32	0	32	0	32	0
4465 Encroachment Permits	500	250	250	250	250	(100)
4480 Insurance Premium Reimbursement	49	0	49	0	49	0
4510 Sewer - Service	332,172	602,614	(270,442)	602,614	(270,442)	45
4520 Sewer - Connection	5,220	0	5,220	0	5,220	0
4610 Water - Service	211,620	501,967	(290,347)	501,967	(290,347)	58
4620 Water - Connection	2,700	5,410	(2,710)	5,410	(2,710)	50
4630 Late Fee	21,038	38,000	(16,962)	38,000	(16,962)	45
4635 Shut Off Fees	9,210	11,866	(2,656)	11,866	(2,656)	22
4640 Water - Damage Replacement	0	1,000	(1,000)	1,000	(1,000)	100

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

REVENUE	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
4650 Water - Capital	32,733	77,000	(44,267)	77,000	(44,267)	57
4712 Grant Restricted - RSTP HCAOG	0	21,000	(21,000)	42,000	(42,000)	100
4728 Grant Restr - CDBG PROGRAM INCOME	32	0	32	0	32	0
MISC FEES						
4740 Grant Restr - Police Grant SLESF	25,360	100,000	(74,640)	100,000	(74,640)	75
4802 Donations- Bicycle Helmets	500	0	500	0	500	0
4900 Interfund Revenue	1,416	0	1,416	0	1,416	0
4936 Bad Debt Recovery	1,556	2,000	(444)	2,000	(444)	22
4941 Misc - Post Training & Special Project	0	3,000	(3,000)	3,000	(3,000)	100
Reimbursement						
4950 Misc	310	500	(190)	500	(190)	38
4990 Misc - Other	419	0	419	0	419	0
4999 Revenue- Reserves	0	498,142	(498,142)	508,541	(508,541)	100
Total Revenue	<u>826,584</u>	<u>2,892,531</u>	<u>(2,065,947)</u>	<u>2,923,930</u>	<u>(2,097,346)</u>	<u>72</u>
5111 Cash Over/Short	20	0	(20)	0	(20)	0
5610 Bad Debt	8,466	0	(8,466)	0	(8,466)	0
8000 Reserve Allocation	0	324,595	324,595	324,595	324,595	100
8010 Contingency	0	130,108	130,108	100,974	100,974	100
9999 Accountants Clearing	(1)	0	1	0	1	0
Total Expenditures	<u>8,485</u>	<u>454,703</u>	<u>446,218</u>	<u>425,569</u>	<u>417,084</u>	<u>98</u>

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

CITY MANAGER	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	74,802	171,281	96,479	171,281	96,479	56
5032 Retirement - City Manager	2,457	0	(2,457)	0	(2,457)	0
5035 Benefit - ICMA City 457	7,794	22,891	15,097	22,891	15,097	66
5040 Benefit - Health Insurance	9,551	34,427	24,876	34,427	24,876	72
5042 Benefit - Life Insurance	166	371	205	371	205	55
5044 Benefit - Dental/Vision Insur	1,079	2,417	1,338	2,417	1,338	55
5045 Worker Compensation Insurance	1,058	1,732	674	1,732	674	39
5050 FICA/MEDI	6,676	13,104	6,428	13,104	6,428	49
5055 Unemployment Insurance	759	1,517	759	1,517	759	50
5080 Hiring Costs	0	5,000	5,000	5,000	5,000	100
5101 Office Supplies	894	1,500	606	1,500	606	40
5102 Operating Supplies	212	350	138	350	138	39
5103 Postage	99	250	151	250	151	61
5104 Printing - Forms	2,245	3,000	755	3,000	755	25
5106 Promotional	68	0	(68)	0	(68)	0
5112 Legal	2,071	15,000	12,929	15,000	12,929	86
5115 Contract/Professional Services	4,443	29,240	24,797	29,240	24,797	85
5120 Cell Phones	969	2,000	1,031	2,000	1,031	52
5121 Telephone - Pager	18	0	(18)	0	(18)	0
5122 Training - Conference	625	2,000	1,375	2,000	1,375	69
5123 Automobile - Transportation	2,151	4,200	2,049	4,200	2,049	49
5125 Publications - Books	24	50	26	50	26	52
5126 Dues & Memberships	417	1,100	683	1,100	683	62
5128 Employee Relations	0	100	100	100	100	100
5130 Rents - Leases	1,006	3,000	1,994	3,000	1,994	66
5131 Records Maintenance	40	100	60	100	60	60
5135 Maintenance - Repair	445	450	5	450	5	1
5138 Office Equipment	419	500	81	500	81	16
5139 Equipment	0	500	500	500	500	100
5141 General Liability Insurance	4,027	4,312	285	4,312	285	7
5143 Property Insurance	788	957	169	957	169	18
5144 Emp Practice Liab Insurance	363	318	(45)	318	(45)	(14)
5150 Electricity	739	586	(153)	586	(153)	(26)
5151 Natural Gas	24	63	39	63	39	63
5152 Water	19	38	19	38	19	49
5153 Sewer	50	73	23	73	23	32
5171 Computer Software	0	500	500	500	500	100
5173 Computer Maintenance - Support	1,268	1,769	501	1,769	501	28
5174 Web Design Services	47	30	(17)	30	(17)	(56)
5514 Engineering	0	1,000	1,000	1,000	1,000	100
Total Expenditures	127,813	325,726	197,913	325,726	197,913	61

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

FINANCE	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	88,299	136,822	48,523	157,021	68,721	44
5030 Overtime Salaries	5	0	(5)	0	(5)	0
5035 Benefit - ICMA City 457	9,327	15,095	5,768	17,115	7,788	46
5040 Benefit - Health Insurance	23,813	34,193	10,380	37,481	13,668	36
5042 Benefit - Life Insurance	269	364	95	555	286	52
5044 Benefit - Dental/Vision Insur	2,884	3,950	1,066	4,487	1,603	36
5045 Worker Compensation Insurance	1,037	1,385	348	1,570	533	34
5050 FICA	7,418	10,467	3,049	11,869	4,451	38
5055 Unemployment Insurance	430	1,369	939	1,486	1,056	71
5101 Office Supplies	2,448	3,610	1,162	3,610	1,162	32
5102 Operating Supplies	164	800	636	800	636	79
5103 Postage	1,423	6,974	5,551	6,974	5,551	80
5104 Printing - Forms	1,529	3,301	1,772	3,301	1,772	54
5106 Promotional	68	0	(68)	0	(68)	0
5110 Accounting	12,419	28,800	16,381	28,800	16,381	57
5112 Legal	0	400	400	400	400	100
5115 Contract/Professional Services	0	400	400	400	400	100
5116 Bank Fees	1,027	2,092	1,065	2,092	1,065	51
5120 Cell Phones	876	2,238	1,362	2,238	1,362	61
5121 Telephone - Pager	18	0	(18)	0	(18)	0
5122 Training - Conference	956	4,501	3,545	4,501	3,545	79
5123 Automobile - Transportation	218	1,301	1,083	1,301	1,083	83
5125 Publications - Books	24	94	70	94	70	75
5126 Dues & Memberships	122	125	3	125	3	2
5130 Rents - Leases	956	3,101	2,145	3,101	2,145	69
5131 Records Maintenance	292	525	233	525	233	44
5135 Maintenance - Repair	535	1,951	1,416	1,951	1,416	73
5138 Office Equipment	41	3,200	3,159	3,200	3,159	99
5141 General Liability Insurance	4,000	11,408	7,408	11,408	7,408	65
5143 Property Insurance	783	2,531	1,748	2,531	1,748	69
5144 Emp Practice Liab Insurance	360	841	481	841	481	57
5150 Electricity	734	1,572	838	1,572	838	53
5151 Natural Gas	23	170	147	170	147	86
5152 Water	44	87	43	87	43	49
5153 Sewer	113	165	52	165	52	32
5163 Property Tax Admin Fees	0	3,000	3,000	3,000	3,000	100
5171 Computer Software	0	170	170	170	170	100
5173 Computer Maintenance - Support	8,987	15,023	6,036	15,023	6,036	40
5174 Web Design Services	46	146	100	146	100	68
Total Expenditures	171,688	302,171	130,483	330,110	158,422	48

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

RECYCLING	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	0	2,055	2,055	2,055	2,055	100
5035 Benefit - ICMA City 457	0	288	288	288	288	100
5040 Benefit - Health Insurance	0	535	535	535	535	100
5042 Benefit - Life Insurance	0	6	6	6	6	100
5044 Benefit- Dental/Vision Ins	0	33	33	33	33	100
5045 Workers Compensation Insurance	3	20	17	20	17	84
5050 Fica	0	157	157	157	157	100
5055 Unemployment Insurance	0	21	21	21	21	100
5101 Office Supplies	15	17	2	17	2	13
5102 Operating Supplies	4	50	46	50	46	92
5103 Postage	19	0	(19)	0	(19)	0
5104 Printing - Forms	6	0	(6)	0	(6)	0
5105 Advertising	0	50	50	50	50	100
5106 Promotional	2	0	(2)	0	(2)	0
5112 Legal	551	0	(551)	0	(551)	0
5115 Contract Professional Services	7,000	5,000	(2,000)	5,000	(2,000)	(40)
5120 Cell Phones	2	0	(2)	0	(2)	0
5121 Telephone - Pager	0	0	0	0	0	0
5125 Publications - Books	1	0	(1)	0	(1)	0
5126 Dues & Memberships	0	0	0	0	0	0
5130 Rents & Leases	36	110	74	110	74	67
5131 Records Maintenance	0	0	0	0	0	0
5135 Maintenance - Repair	220	56	(164)	56	(164)	(293)
5141 General Liability Insurance	110	0	(110)	0	(110)	0
5143 Property Insurance	22	0	(22)	0	(22)	0
5144 Emp Practice Liab Insurance	10	0	(10)	0	(10)	0
5150 Electricity	20	0	(20)	0	(20)	0
5151 Electricity	1	0	(1)	0	(1)	0
5154 Garbage	192	1,102	910	1,102	910	83
5173 Computer Maintenance - Support	10	0	(10)	0	(10)	0
5174 Web Design Services	1	0	(1)	0	(1)	0
Total Expenditures	8,225	9,500	1,275	9,500	1,275	13

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

POLICE	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	159,303	289,554	130,251	289,554	130,251	45
5030 Overtime Salaries	5,721	8,112	2,391	8,112	2,391	29
5035 Benefit - ICMA City 457	25,979	59,918	33,939	59,918	33,939	57
5040 Benefit - Health Insurance	47,610	71,079	23,469	71,079	23,469	33
5042 Benefit - Life Insurance	611	1,075	464	1,075	464	43
5044 Benefit - Dental/Vision Insur	6,503	10,097	3,594	10,097	3,594	36
5045 Worker Compensation Insurance	14,994	28,318	13,324	28,318	13,324	47
5050 FICA	13,617	22,151	8,534	22,151	8,534	39
5055 Unemployment Insurance	1,568	2,896	1,328	2,896	1,328	46
5060 Clothing Allowance	1,678	3,742	2,064	3,742	2,064	55
5080 Hiring Costs	0	750	750	750	750	100
5101 Office Supplies	147	1,000	853	1,000	853	85
5102 Operating Supplies	816	2,500	1,684	2,500	1,684	67
5103 Postage	293	665	372	665	372	56
5104 Printing - Forms	464	463	(1)	463	(1)	0
5105 Advertising	0	50	50	50	50	100
5106 Promotional	103	50	(53)	50	(53)	(105)
5112 Legal	1,242	1,000	(242)	1,000	(242)	(24)
5115 Contract/Professional Services	569	3,000	2,431	3,000	2,431	81
5117 Animal Control	3,635	6,500	2,865	6,500	2,865	44
5120 Cell Phones	3,558	7,000	3,442	7,000	3,442	49
5121 Telephone - Pager	383	0	(383)	0	(383)	0
5122 Training - Conference	1,158	0	(1,158)	0	(1,158)	0
5123 Automobile - Transportation	421	500	79	500	79	16
5125 Publications - Books	36	500	464	500	464	93
5126 Dues & Memberships	334	1,800	1,466	1,800	1,466	81
5128 Employee Relations	0	250	250	250	250	100
5130 Rents - Leases	1,026	2,500	1,474	2,500	1,474	59
5131 Records Maintenance	259	350	91	350	91	26
5135 Maintenance - Repair	3,326	1,700	(1,626)	4,023	697	17
5138 Office Equipment	2,295	2,100	(195)	2,100	(195)	(9)
5139 Equipment	1,495	1,000	(495)	1,000	(495)	(50)
5141 General Liability Insurance	6,068	14,301	8,233	14,301	8,233	58
5143 Property Insurance	1,188	3,172	1,984	3,172	1,984	63
5144 Employee Practice Liab Insurance	547	1,106	559	1,106	559	51
5150 Electricity	1,223	2,000	777	2,000	777	39
5151 Natural Gas	36	200	164	200	164	82
5152 Water	74	147	73	147	73	49
5153 Sewer	191	274	83	274	83	30
5154 Garbage	0	200	200	200	200	100
5162 Medical	2,716	3,000	284	3,000	284	9
5171 Computer Software	387	500	113	500	113	23
5173 Computer Maintenance - Support	4,017	7,950	3,933	7,950	3,933	49
5174 Web Design Services	70	100	30	100	30	30
5192 Code Enforcement	445	1,000	555	1,000	555	55
5193 Nuisance Abatement-Vehicle	150	1,250	1,100	1,250	1,100	88
5212 Gas & Oil	8,214	13,000	4,786	13,000	4,786	37
5213 Vehicle Repair	4,826	2,500	(2,326)	2,500	(2,326)	(93)
5308 Dispatch Service Due	9,252	18,500	9,248	18,500	9,248	50
Total Expenditures	338,548	599,820	261,272	602,143	263,595	44

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

PUBLIC WORKS	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	126,258	241,382	115,124	241,382	115,124	48
5030 Overtime Salaries	4,096	7,327	3,231	7,327	3,231	44
5035 Benefit - ICMA City 457	12,816	26,524	13,708	26,524	13,708	52
5040 Benefit - Health Insurance	37,936	58,286	20,350	58,286	20,350	35
5042 Benefit - Life Insurance	448	767	319	767	319	42
5044 Benefit - Dental/Vision Insur	4,663	7,775	3,112	7,775	3,112	40
5045 Worker Compensation Insurance	21,329	44,413	23,084	44,413	23,084	52
5050 FICA	10,702	18,723	8,021	18,723	8,021	43
5055 Unemployment Insurance	651	2,446	1,795	2,446	1,795	73
5060 Clothing Allowance	1,401	2,342	941	2,342	941	40
5101 Office Supplies	1,213	590	(623)	590	(623)	(106)
5102 Operating Supplies	2,278	7,081	4,803	7,081	4,803	68
5103 Postage	3,267	3,526	259	3,526	259	7
5104 Printing - Forms	2,598	353	(2,245)	353	(2,245)	(636)
5105 Advertising	0	1,338	1,338	1,338	1,338	100
5106 Promotional	194	0	(194)	0	(194)	0
5107 Memorial Park Expense	99	1,300	1,201	1,300	1,201	92
5108 Streets	3,024	16,325	13,301	16,325	13,301	81
5109 Chemicals	17,493	52,000	34,507	52,000	34,507	66
5112 Legal	5,159	21,873	16,714	21,873	16,714	76
5115 Contract/Professional Services	37,723	117,276	79,553	117,276	79,553	68
5119 Safety Supplies & Equipment	21	1,829	1,808	1,829	1,808	99
5120 Cell Phones	4,292	7,752	3,460	7,752	3,460	45
5121 Telephone - Pager	295	0	(295)	0	(295)	0
5122 Training - Conference	742	3,350	2,608	3,350	2,608	78
5123 Automobile - Transportation	482	901	419	901	419	46
5125 Publications - Books	68	310	242	310	242	78
5126 Dues & Memberships	947	2,955	2,008	2,955	2,008	68
5127 License	340	110	(230)	110	(230)	(209)
5128 Employee Relations	0	110	110	110	110	100
5130 Rents - Leases	2,819	2,793	(26)	2,793	(26)	(1)
5131 Records Maintenance	69	196	127	196	127	65
5135 Maintenance - Repair	11,894	56,934	45,040	56,934	45,040	79
5136 Parks Maintenance - Repair	105	4,251	4,146	4,251	4,146	98
5138 Office Equipment - P.W.	1,859	2,739	880	2,739	880	32
5139 Equipment	5,058	10,776	5,718	10,776	5,718	53
5141 General Liability Insurance	11,475	19,378	7,903	19,378	7,903	41
5143 Property Insurance	2,246	4,517	2,271	4,517	2,271	50
5144 Employee Practice Liability Insurance	1,034	1,428	394	1,428	394	28
5148 Office Equipment	0	33	33	33	33	100
5150 Electricity	78,998	155,609	76,611	155,609	76,611	49
5151 Natural Gas	6,934	20,188	13,254	20,188	13,254	66
5152 Water	18,393	39,209	20,816	39,209	20,816	53
5153 Sewer	12,500	43,500	31,000	43,500	31,000	71
5154 Garbage	0	1,164	1,164	1,164	1,164	100
5162 Medical	69	580	511	580	511	88
5164 Regulatory Fees	17,842	23,090	5,248	23,090	5,248	23
5171 Computer Software	97	1,025	928	1,025	928	91
5173 Computer Maintenance - Support	925	1,579	654	1,579	654	41
5174 Web Design Services	133	138	5	138	5	4
5212 Gas & Oil	8,716	10,508	1,792	10,508	1,792	17
5213 Vehicle Repair	3,987	7,061	3,074	7,061	3,074	44

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
PUBLIC WORKS						
5215 Public Works - Small Tools	1,105	6,927	5,822	6,927	5,822	84
5217 License	0	40	40	40	40	100
5225 Public Works - Lab Testing	6,652	16,000	9,348	16,000	9,348	58
5227 Public Works - Equip. Repair	1,766	7,119	5,353	7,119	5,353	75
5229 Public Works - Equip. Rental	550	1,751	1,201	1,751	1,201	69
5430 Fines/Penalties	0	2,000	2,000	2,000	2,000	100
5514 Engineering	1,431	25,500	24,069	25,500	24,069	94
5520 Improvements	<u>0</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>100</u>
Total Expenditures	<u>497,192</u>	<u>1,115,997</u>	<u>618,805</u>	<u>1,115,997</u>	<u>618,805</u>	<u>55</u>

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

PLANNING	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	29,823	64,592	34,769	64,592	34,769	54
5035 Benefit - ICMA City 457	3,705	7,751	4,046	7,751	4,046	52
5040 Benefit - Health Insurance	6,655	14,482	7,827	14,482	7,827	54
5042 Benefit - Life Insurance	155	266	111	266	111	42
5044 Benefit - Dental/Vision Insur	313	935	622	935	622	67
5045 Worker Compensation Insurance	852	1,890	1,038	1,890	1,038	55
5050 FICA	2,601	4,941	2,340	4,941	2,340	47
5055 Unemployment Insurance	157	646	489	646	489	76
5101 Office Supplies	442	350	(92)	350	(92)	(26)
5102 Operating Supplies	36	150	114	150	114	76
5103 Postage	93	300	207	300	207	69
5104 Printing - Forms	637	1,250	613	1,250	613	49
5106 Promotional	16	0	(16)	0	(16)	0
5112 Legal	396	1,000	604	1,000	604	60
5115 Contract/Professional Services	0	300	300	300	300	100
5120 Cell Phones	375	975	600	975	600	62
5121 Telephone - Pager	4	0	(4)	0	(4)	0
5122 Training - Conference	0	750	750	750	750	100
5123 Automobile - Transportation	0	1,250	1,250	1,250	1,250	100
5125 Publications - Books	6	100	94	100	94	94
5126 Dues & Memberships	3	350	347	350	347	99
5128 Employee Relations	0	25	25	25	25	100
5130 Rents - Leases	309	800	491	800	491	61
5131 Records Maintenance	30	100	70	100	70	70
5135 Maintenance - Repair	134	400	266	400	266	67
5138 Office Equipment	0	500	500	500	500	100
5141 General Liability Insurance	965	3,548	2,583	3,548	2,583	73
5143 Property Insurance	189	787	598	787	598	76
5144 Employee Practice Liab Insurance	87	261	174	261	174	67
5150 Electricity	177	600	423	600	423	70
5151 Natural Gas	6	100	94	100	94	94
5152 Water	8	16	8	16	8	49
5153 Sewer	21	30	9	30	9	31
5164 Regulatory Fees	0	2,000	2,000	2,000	2,000	100
5166 Regulatory Fees	0	1,700	1,700	1,700	1,700	100
5171 Computer Software	0	200	200	200	200	100
5173 Computer Maintenance - Support	567	875	308	875	308	35
5174 Web Design Services	11	400	389	400	389	97
Total Expenditures	48,773	114,620	65,847	114,620	65,847	57

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

BUILDING	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5000 Full Time Salaries	18,431	39,319	20,888	39,319	20,888	53
5035 Benefit - ICMA City 457	2,240	4,718	2,478	4,718	2,478	53
5040 Benefit - Health Insurance	5,943	11,201	5,258	11,201	5,258	47
5042 Benefit - Life Insurance	87	150	63	150	63	42
5044 Benefit - Dental/Vision Insur	313	728	415	728	415	57
5045 Worker Compensation Insurance	436	928	492	928	492	53
5050 FICA	1,555	3,008	1,453	3,008	1,453	48
5055 Unemployment Insurance	91	393	302	393	302	77
5101 Office Supplies	348	150	(198)	150	(198)	(132)
5102 Operating Supplies	104	633	529	633	529	84
5103 Postage	18	40	22	40	22	55
5104 Printing - Forms	40	100	60	100	60	60
5106 Promotional	16	0	(16)	0	(16)	0
5112 Legal	14	700	686	700	686	98
5115 Contract/Professional Services	5,703	5,000	(703)	5,000	(703)	(14)
5120 Cell Phones	120	300	180	300	180	60
5121 Telephone - Pager	4	0	(4)	0	(4)	0
5122 Training - Conference	1,691	3,000	1,309	3,000	1,309	44
5123 Automobile - Transportation	610	1,000	390	1,000	390	39
5125 Publications - Books	704	500	(204)	500	(204)	(41)
5126 Dues & Memberships	3	250	247	250	247	99
5128 Employee Relations	0	25	25	25	25	100
5130 Rents - Leases	352	150	(202)	150	(202)	(135)
5131 Records Maintenance	57	60	3	60	3	5
5135 Maintenance - Repair	178	400	222	400	222	56
5138 Office Equipment	0	500	500	500	500	100
5141 General Liability Insurance	938	710	(228)	710	(228)	(32)
5143 Property Insurance	184	0	(184)	0	(184)	0
5144 Employee Practice Liab Insurance	85	0	(85)	0	(85)	0
5150 Electricity	172	125	(47)	125	(47)	(38)
5151 Natural Gas	5	50	45	50	45	89
5152 Water	16	33	17	33	17	51
5153 Sewer	42	61	19	61	19	32
5164 Regulatory Fees	94	250	156	250	156	62
5167 Seismic Fees	94	200	106	200	106	53
5171 Computer Software	0	100	100	100	100	100
5173 Computer Maintenance - Support	63	200	137	200	137	68
5174 Web Design Services	11	200	189	200	189	95
Total Expenditures	40,762	75,182	34,420	75,182	34,420	46

City of Rio Dell
Year-to-Date Budget Variance Report by Department
December 31, 2014

CITY COUNCIL	Y-T-D Actual	YTD Budget	Budget Variance	YTD Revised Budget	Variance	Percent Variance
Total Revenue	0	0	0	0	0	0
5102 Operating Supplies	20	0	(20)	0	(20)	0
5103 Postage	74	0	(74)	0	(74)	0
5104 Printing - Forms	441	0	(441)	0	(441)	0
5112 Legal	476	502	26	502	26	5
5122 Training - Conference	0	2,000	2,000	2,000	2,000	100
5123 Automobile - Transportation	538	1,502	964	1,502	964	64
5126 Dues & Memberships	2,344	2,751	407	2,751	407	15
5135 Maintenance - Repair	0	502	502	502	502	100
5141 General Liability Insurance	0	710	710	710	710	100
5143 Property Insurance	0	157	157	157	157	100
5900 Special Item	1,899	3,388	1,489	3,388	1,489	44
Total Expenditures	5,792	11,512	5,720	11,512	5,720	50